



E 15612

# LIST OF SOME IMPORTANT PUBLICATIONS ISSUED BY THE FINANCE DEPARTMENT.

Symbol.	Title of publication.	Price.
AG 24-I	<b>Account Code—</b> Vol. I, 1st Edition, 1940.—General Principles and methods of Accounts.	As. 14 or 1s. 3d.
AG 24-II	Vol. II.—Treasury Accounts. First edition, 1940.	As. 4 or 1d.
AG 24-III	Vol. III.—Departmental edition, 1940.	As. 8 or 1d.
AG 24-IV	Vol. IV, First Edition, 1940 —Accounts kept in Account Offices.	Rs. 1 or 1s. 4d.
AG 22	<b>Audit Code—</b> First Edition, 1939.	As. 9 or 11d.
AG 3/A	Appendix 16.—Second Edition (Revised), 1934.	As. 8 or 11d.
AG 23	<b>Audit Manual—</b> First Edition, 1940.	Rs. 1-4 or 1s.
AG 25	<b>Form—</b> First Edition, 1940	As. 14 or 1s. 3d.
AG 4	<b>Book of Account Forms—</b> Reprint, 1935.	Rs. 1-14 or 3s. 3d.
FD 16/41	<b>Central Government Budget—</b> 1940-41.	Rs. 1-11.
AG 13/39	<b>Combined Finance and Revenue Accounts—</b> 1938-39.	Rs. 10 or 11s.
FD 11	<b>Contributory Provident Fund Rules (India), Superior Civil Services (India Provident Fund) (Stering Accounts) Rules and Central Services (India Provident Fund) (Stering Accounts) Rules—</b> Corrected up to the end of December 1935	As. 3 or 4d.
FD 6	<b>Epitome of the Reports from the Central Committees of Public Accounts, 1933-37, and of the Government Orders thereon with an Index 1939.</b>	Rs. 1-4 or 2s.
FD 25	<b>General Provident Fund (Central Services) Rules—</b> Corrected up to the 30th September 1939.	As. 2 or 3d.
FD 4	<b>General Provident Fund (Superior Civil Services) Rules—</b> 1937.	As. 2 or 3d.
AG 26	<b>Indian Government Audit and Accounts—</b> An Introduction to—2nd edition, 1940.	Rs. 1 or 1s. 6d.
	<b>Indian Government Finance—</b> The A B C of—, 1940	As. 10 or 1s.
	<b>List of Treasuries and Sub-Treasuries in India and Burma—</b> Fourth Edition Corrected up to the 1st June 1937. (Reprint).	As. 4 or 5d.
AG 12/37	<b>Manual of Audit Instructions—</b> Corrected up to 31st March 1937. (Reprint).	As. 7 or 9d.
FD 17/39	<b>Mints at Calcutta and Bombay—</b> Reports on the Administration for the year 1938-39 with a review.	Rs. 6-2 or 9s. 6d.
FD 27	<b>Pay Schedules of Central Subordinate Services other than those in the Secretariat and Attached Offices of the Government of India—</b> Corrected up to 30th June 1939.	Rs. 7 or 11s.
	<b>Public Accounts Committee—</b> <b>Report on the Accounts—</b> 1935-36— Vol. I.—Report, Part II. Vol. II.—Evidence, Part I. Vol. II.—Evidence, Part II.	Rs. 1-6 or 2s. 6d. Rs. 3-12 or 6s. 6d. Rs. 1-10 or 2s. 3d.
FD 7/I 2/36	1936-37— Vol. I.—Report, Part I.	Rs. 1-3 or 2s. 3d.
FD 7/I 3/37	Vol. I.—Report, Part II.	As. 12 or 1s. 3d.
FD 7/II 1/37	Vol. II.—Evidence, Part I.	Rs. 3-10 or 6s. 9d.
FD 7/II 2/37	Vol. II.—Evidence, Part II.	Rs. 4 or 2s.
FD 7/I 1/38	1937-38— Vol. I.—Report, Part I.	Rs. 1-4 or 1s. 9d.
FD 7/I 2/38	Vol. I.—Report, Part II.	As. 4 or 1s. 3d.
FD 7/II 1/38	Vol. II.—Evidence, Part I.	Rs. 3 or 6s.
FD 7/II 2/38	Vol. II.—Evidence, Part II.	Rs. 12 or 1s. 9d.
AG II	<b>Rupee-Sterling Conversion Tables—</b> At 1s. 6d. (For use in the Account Offices).	As. 4 or 5d.
AG 20	<b>Standing Orders—</b> Auditor General's Manual of—, First Edition, 1938.	Rs. 1-2 or 2s.

NOTE.—Indentors requiring the above are requested to quote only the SYMBOL and not the title of the publication. Prices are inclusive of packing and postage charges in India.

**COMBINED FINANCE AND REVENUE  
ACCOUNTS**

**OF THE**

**CENTRAL AND PROVINCIAL  
GOVERNMENTS IN INDIA**

**FOR THE YEAR**

**1939-40**



## List of Agents in India and Burma from whom Government of India Publications are available.

### ABBOTTABAD—English Book Store.

### AGRA—

English Book Depot, Taj Road.  
Indian Army Book Depot, Dayalbagh.  
National Book House, Jeonmandi.

### AHMEDABAD—

Chandrakant Chamanlal Vora.  
H. L. College of Commerce, Co-operative Store Ltd.

### AJMER—Banthiya & Co., Ltd., Station Road.

### ALIGARH—Rama Book Depot, Sarai Hussain.

### ALLAHABAD—

Kitabistan, 17-A, City Road.  
Ram Narain Lal, 1, Bank Road  
Superintendent, Printing and Stationery, U.P.  
Wheeler & Co., Messrs. A. H.

### BARODA—Parikh & Co., Messrs B

### BILASPUR—Subhan, Mr M.A., Bookseller & Publisher.

### BOMBAY—

Bombay Book Depot, Charni Road, Girgaon.  
Joshi, Mr. V. G., News Agent, Dovgad Baria, Via Piplod  
New Book Co., Kitab Mahal, 188-90, Hornby Road.  
Popular Book Depot, Grant Road.  
Shri Samarath Book Depot, Ramchandra Buildings, Near Portuguese Church, Girgaon.  
Superintendent, Govt. Printing & Stationery, Queen's Road.  
Taraporevala Sons & Co, Messrs. D. B.  
Thacker & Co, Ltd.  
Tripathi & Co, Messrs. N. M., Princess Street, Kalbadvi Road  
Wheeler & Co, Messrs A H

### CALCUTTA—

Book Company.  
Chatterjee & Co, 3 Bacharam Chatterjee Lane.  
Chukerverty, Chatterjee & Co., Ltd., 13, College Square.  
Dae Gupta & Co, 54/3, College Street.  
Hindu Library, 137-F, Balaram De Street.  
Lahuri & Co, Ltd, Messrs S K  
Macmillan & Co, Ltd., 284, Bow Bazar Street  
Newman & Co, Ltd, Messrs. W.  
Roy Chowdhury & Co., Messrs. N. M., 72, Harrison Road.  
Sarkar & Sons, Messrs. M.C., 15, College Square.  
Sarker & Sons, Ltd, Messrs S C 1-1-10, College Square  
Standard Law Book Society, 79/1, Harrison Road.  
Thacker Spink & Co (1933), Ltd  
Wheeler & Co., Messrs A. H.

### CAWNPORE—

Advani & Co, P O Box No 100.  
Standard Book Depot, The Mall  
CUTTACK—Press Officer, Orissa Secretariat.  
DEHRA DUN—Ideal Book Depot, Rajpur Road.  
DELHI—

Impotial Book Depot and Press, Near Jama Masjid (Masihilwala)  
Indian Army Book Depot, Daryaganj.  
Jaina & Bros., Messrs. J. M., Morigate  
Oxford Book and Stationery Co, 219, Cloth Market.  
Sharda Mandir Ltd., Nat Sarak.  
Young Man & Co (Regd), Egerton Road.

### DERAKOTTAH—Rajaji Press Ltd

### DEARWAR—Karnataka Sahitya Mandir, Publishers and Direct Importers

### DUM DUM CANTT.—Bengal Flying Club.†

### FEROZEPUR—English Book Depot.

### FWALIOR—Jam & Bros., Messrs. M. B., Sarafa Road

### HYDERABAD (DECCAN)—Hyderabad Book Depot, Chaderghat

### JAIPUR CITY—Goyal & Goyal, Publishers & Booksellers.

### JODHPUR—Mathur & Co., Messrs. B. S., Chatter Vilas, Poota, Civil Lines.

### JUBBULPORE—C. P. Circulating Library and Book Depot, Civil, East Street, Cantonment.

### KARACHI—

Aero Stores.  
English Bookstall.  
Standard Bookstall.

### KARACHI (SADAR)—Manager, Sind Government Book Depot and Record Office.

### KARAIKUNDI—Rajaji Press Ltd.

### KASHMIR—Rames News Agency, The Bund, Sri Nagar.

### KOLHAPUR—International Bookstall, Market.

### LAHORE—

Eastern Publishing and Stationery, Ltd., 10, Chamberlain Road.  
Imperial Publishing Coy.  
Kansal & Co, Messrs. N. C. 9, Commercial Building, The Mall.

Malhotra & Co., Messrs. U.P., Post Box No. 94.

Minerva Book Shop, Anarkali Street.

Modern Times, Moheni Road.

Punjab Religious Book Society.

Punjab Sanskrit Book Depot.

Rama Krishna & Sons, Anarkali.

Standard Book Depot

Superintendent, Govt. Printing, Punjab.

Times Book Depot, Mohan Lal Road.

University Book Agency, Kachori Road.

### LUCKNOW—

Lucknow Publishing House.

Upper India Publishing House, Ltd.

Literature Palace, Aminuddaula Park.

### LYALLPORE—Lyal Book Depot.

### MADRAS—

Company Law Institute, Thyagarayanagar.\*

Higginbothams.

Little Flower & Co., 44, Lingha Chetty Street

G.T.

Superintendent, Govt. Press, Mount Road.

Varadachary & Co, Messrs. P.

### MEEHUT—

Ideal Book Depot, Big Bazar.

Parakash Educational Press, Near Tehsil.

MOGA—Army Musketry Store.

NEGAPATAM—Venkataraman, Mr B.

### NAGPUR—

Chney & Sons, Booksellers, etc., Dhantoli.

Superintendent, Govt. Printing, Central Provinces.

### NEW DELHI—

Bhawani & Sons.

Delhi and U.P. Flying Club Ltd †

Indiana Book Co, Connaught Circus (opposite

Solinda House)

Jaina & Bros, Messrs. J. M., Connaught Place.

Ramesh Book Depot and Stationery Mart, Connaught Place.

Saraswati Book Depot, 15, Lady Hardinge Road.

### PATNA—

Superintendent, Government Printing, Bihar, P.O.

Gulzarbagh

Vermas's Cambridge Book Depot.

### PATNA CITY—

Agarwala & Co, Messrs. J. N P., Padri-ki-Haveli.

Raghunath Prasad & Sons

### PESHAWAR—

British Stationery Mart.

London Book Co (India), Arbab Road.

Manager, Govt. Printing and Stationery, N. W. F. Province

### PESHAWAR CANTT.—Faqir Chand Marwah.

### POONA—

Dastane Bros, Home Service, 456, Rawliwar Peth.

International Book Service.

Ram Krishna Bros. Opposite Bishram Bagh.

### QUETTA—Standard Bookstall.

QUILON—Associated News Agency, Big Bazar.

RAJKEOT—Mohanlal Dossabhai Shah.

RANGOON—Burma Book Club Ltd.

RAWALPINDI—Ray & Sons, Messrs. J., 43, K. & L. Edwardes Road.

RAZMAK—Tara & Sons, Messrs. B. S.

SHILLONG—Superintendent, Assam Secretariat Press

SIALKOT CANTT.—Modern Book Depot, Bazar Road.

SIALKOT CITY—Buckingham & Co., Booksellers & Stationery, Good Street.

TRICHINOPOLY FORT—Krahnaswami & Co., Messrs. S., Toppakulam.

TRIVANDRUM—Booklover's Resort, Talukad.

VELLORE—Venkatasubban, Mr. A., Law Bookseller.

\*Agents for Income-tax, Law and allied Publications only.

†Agents for publications on Aviation only.

## SUMMARY OF CONTENTS

	PAGES
Abstract Accounts of Receipts and Payments . . . . .	2 to 39
Detailed Accounts relating to Receipts and Payments :	
Civil . . . . .	41 to 98 197 to 374, 385 to 393
Railways . . . . .	99 to 136
Irrigation . . . . .	137 to 183
Posts and Telegraphs . . . . .	185 to 195
Defence Services . . . . .	375 to 384
Detailed Accounts of Debt, Deposits and Advances . . . . .	395 to 463



# Combined Finance and Revenue Accounts, 1939-40

## ALPHABETICAL INDEX

	PAGES
Administration of Justice—Receipts and Expenditure . . . . .	228 to 231
Agriculture—Receipts and Expenditure . . . . .	283 to 285
"    Capital Expenditure on . . . . .	286
Air Forces—Non-effective—Receipts . . . . .	322
"    "    Charges . . . . .	324
Allowances—Superannuation, Retired and Compassionate . . . . .	360 to 362
Annuities in purchase of Railways . . . . .	405
Appropriation for Reduction or Avoidance of Debt . . . . .	215 and 418
Archaeological Department . . . . .	265
Audit—Expenditure on . . . . .	235
Aviation—Receipts and Expenditure . . . . .	298 and 299
Aviation—Capital outlay on Civil . . . . .	300
Aviation Fund, Civil . . . . .	430
Aviation—Civil—Fund for the Development of . . . . .	430
Balance of Coorg . . . . .	437
Bengal Christian Family Pension Fund . . . . .	412
Bengal Pilot Service—Receipts and Expenditure relating to . . . . .	243 and 244
Betting Tax—Receipts and Expenditure for Collection . . . . .	96 and 98
Bombay Development Scheme—Capital Account . . . . .	333
"    "    Revenue Account . . . . .	326 and 327
Bombay Family Pension Fund of Government Servants, Life Assurance Branch . . . . .	412
Bombay Lands Scheme—	
Capital Account . . . . .	372
Revenue Account . . . . .	370
Bonus Fund—Post Office Cash Certificates . . . . .	430
Botanical Survey . . . . .	265
Broadcasting—Receipts and Expenditure . . . . .	302
"    Capital outlay on . . . . .	302
"    Fund for the Development of . . . . .	430
Capital and other disbursements (outside the Revenue Account) of the several Governments and the sources from which they have been met . . . . .	398 and 399
Capital outlay on—	
Agricultural Improvement and Research . . . . .	286
Bombay Development Scheme . . . . .	333
Bombay Land Scheme . . . . .	372
Broadcasting . . . . .	302
Civil Aviation . . . . .	300
Civil Works . . . . .	335
Commuted Value of Pensions . . . . .	363
Currency Note Press . . . . .	315
Electricity Schemes . . . . .	344 to 347
Forests . . . . .	87
Improvement of Public Health . . . . .	280
Industrial Development . . . . .	296
Irrigation . . . . .	156 to 164
Lighthouses and Lightships . . . . .	249
New Capital at Delhi . . . . .	331
Other Provincial Works . . . . .	371
Payments to Retrenched Personnel . . . . .	374
Posts and Telegraphs . . . . .	190 and 191
Railways . . . . .	110 to 113
Salt Works (Central Excises and Salt Department, Northern India) . . . . .	65
Security Printing Press . . . . .	83
Vizagapatam Port . . . . .	246
Cash—Transfer of Cash between England and India . . . . .	459
Cash Balances . . . . .	462 and 463
Cash Certificates—Post Office . . . . .	412
Cash Certificates Bonus Fund—Post Office . . . . .	430
Cemetery Endowment Fund . . . . .	412 and 413
Central Excises and Salt Department, Northern India—Salt Section	
Receipts and Expenditure . . . . .	53 and 64
Capital Account of . . . . .	66
Central Excise Duties—Receipts and Expenditure . . . . .	52 and 54

	PAGES
Central Government—	
Debt . . . . .	404 to 405
Expenditure . . . . .	21
General Account of Receipts and Expenditure . . . . .	2 to 9
Loans and Advances by . . . . .	441
Miscellaneous Adjustments with Provincial Governments . . . . .	387
Revenue . . . . .	15
Central Road Fund . . . . .	427
Civil Works financed from Ordinary Revenue—	
Account of Receipts . . . . .	322
Account of Expenditure . . . . .	323 to 325
Civil Aviation Fund . . . . .	430
Commutated Value of Pensions—Payments of . . . . .	363
Contribution by Railways . . . . .	107
Contributory Provident Fund . . . . .	412
Convict Receipts and Charges at Port Blair and Nicobars—Receipts and Expenditure . . . . .	233 and 234
Co-operation—Receipts and Expenditure . . . . .	291 and 292
Corporation tax—Receipts and Expenditure . . . . .	56
Crown Representative—Payments to . . . . .	253 to 255
“ “ Advances to . . . . .	441
Currency Department—Receipts and Expenditure . . . . .	313 and 314
Currency Note Press—Capital Outlay on . . . . .	315
Customs—Revenue and Expenditure for Collection . . . . .	48 to 51
Debt—	
Account of Interest on Public Debt of India . . . . .	204 to 206
Appropriation for Reduction or Avoidance of Debt . . . . .	215
Debt Redemption Scheme . . . . .	214
Debt Services . . . . .	197
Floating Debt Account . . . . .	403
Obligations of the Government of India bearing Interest, and Interest thereon . . . . .	204 to 209
Permanent Debt—Debt Incurred and Discharged during the year, and Amount Outstanding . . . . .	405
Service Funds bearing Interest—Amounts Advanced, Repayments and Balances . . . . .	411
Special Loans—Account of . . . . .	410
State Provident Funds . . . . .	412 to 415
Treasury Notes—Issues, Payments and Balances . . . . .	411
Defence Services—Effective—	
Account of Charges . . . . .	379
“ “ Receipts . . . . .	378
Defence Services—Non-Effective—	
Abstract Account of Receipts and Charges . . . . .	381
Detailed Account of “ “ “ “ . . . . .	382 to 383
Defence Services Officers' Provident Fund . . . . .	412
Defence Services—Renewals Reserve Fund—	
Dairy Farms . . . . .	430
Grass Farms . . . . .	430
Medical Store Depots and Workshops . . . . .	430
Ordnance and Clothing Factories . . . . .	430
Delhi—Initial Expenditure on New Capital at . . . . .	331
Departmental and Judicial Deposits—Receipts, Payments and Balances . . . . .	437
Deposits of Branch Line Companies . . . . .	435
Deposits of Local Funds—Receipts, Payments and Balances . . . . .	433 and 434
Deposits of Sinking Funds . . . . .	418
Deposits—Post Office Savings Bank . . . . .	412
Depreciation Reserve Fund—	
Commercial Concerns . . . . .	430 and 431
Electricity . . . . .	431
Forest Tramways . . . . .	432
Government Presses . . . . .	430 to 432
Irrigation . . . . .	430
Lighthouses and Lightships . . . . .	430
Railways . . . . .	126
Earthquake Damage—Deposit Account of the Fund for Reconstruction of . . . . .	431
Ecclesiastical—Charges in Civil Department . . . . .	261
Economic Development and Improvement of Rural Areas—Fund for the . . . . .	430 and 432
Education—Receipts and Expenditure in Civil Department . . . . .	267 to 271
Electricity Duties—Receipts and Expenditure . . . . .	

	PAGES
Electricity Schemes—Receipts and Expenditure . . . . .	338 and 339
"    "    Working Expenses . . . . .	340 and 341
"    "    Capital Expenditure on . . . . .	344 to 347
Entertainment Tax—Receipts and Expenditure for Collection . . . . .	96 and 98
Equalisation Funds—Defence Services . . . . .	430
Exchange on Remittance Accounts . . . . .	430
Expenditure connected with the War, 1939 . . . . .	392
External Affairs.—Charges . . . . .	260 and 261
Extraordinary Items—	
Receipts and Payments . . . . .	390 and 391
Famine Relief—	
Account of Famine Relief Expenditure . . . . .	354
Famine Relief Fund—Account of . . . . .	416
Floating Debt . . . . .	403
Forest—Revenue and Expenditure . . . . .	85 and 86
"    Capital Outlay on . . . . .	87
Forest Tramway—Depreciation Reserve Fund . . . . .	432
Fund for Restoration of Earthquake Damage . . . . .	431
"    Development of Broadcasting . . . . .	430
"    "    "    Civil Aviation . . . . .	430
"    "    "    Rural Water Supply . . . . .	431
"    "    Economic Development and Improvement of Rural Areas . . . . .	430 and 432
"    "    Financing Public and Private Irrigation Works (Bihar) . . . . .	431
"    "    Special Frontier Expenditure including Development . . . . .	430
"    "    Sugar Excess . . . . .	430
General Administration—Expenditure . . . . .	220 to 223
General Family Pension Fund . . . . .	412
General Police Fund . . . . .	430—432
General Provident Fund . . . . .	412 to 415
Geological Survey . . . . .	265
Grants-in-Aid from Central Government . . . . .	386
Hydro-Electric Survey . . . . .	265
Hindu Family Annuity Fund . . . . .	412
Income Tax—Revenue and Expenditure for collection of . . . . .	58 to 60
Indian Civil Service Provident Fund . . . . .	412 to 415
"    "    "    Non-European Members . . . . .	412 to 415
"    "    Family Pension Fund . . . . .	411
Indian Military Service Family Pension Fund . . . . .	411
Indian Ordnance Department Provident Fund . . . . .	412
Indian Posts and Telegraphs. <i>See</i> Posts and Telegraphs. . . . .	
Indian Railway Conference Association Employees Provident Fund . . . . .	412
Indian States—Receipts from . . . . .	351 and 352
Indian Stores Department—Receipts and Expenditure . . . . .	304
Industrial Development—Capital Outlay on . . . . .	296
Industrial Housing Scheme, Bombay—Receipts and Expenditure . . . . .	326 and 327
Industrial Research Fund (Punjab) . . . . .	431
Industries—Receipts and Expenditure . . . . .	294 and 295
Initial Expenditure on New Capital at Delhi . . . . .	331
Interest—Receipts . . . . .	200 and 201
Interest charges—Railways . . . . .	130
Interest on Capital Contributed by Railway Companies . . . . .	130
Interest on Capital Outlay on Electricity Schemes . . . . .	338 and 339
Interest on Debt, Provincial Governments . . . . .	210 to 213
Interest on Debt and other Obligations—	
Interest on Ordinary Debt . . . . .	204 to 206
"    "    Unfunded Debt . . . . .	207
"    "    Other Obligations . . . . .	208
Transfers . . . . .	209
Irrigation—	
Capital Expenditure . . . . .	156 to 163
Direct Receipts . . . . .	166 to 172
Financial Results . . . . .	145 to 155
General Results . . . . .	142 and 143
Interest on Capital . . . . .	144 to 155
Land Revenue due to . . . . .	70, 174 and 181
Summary of Capital Expenditure on . . . . .	164
Working Expenses and Maintenance of . . . . .	174 to 180
Jails and Convict Settlements—Receipts and Expenditure . . . . .	233 to 235

	PAGES
Judicial Deposits. <i>See</i> Departmental and Judicial Deposits.	
Justice, Administration of—Receipts and Expenditure . . . . .	228 to 231
Land Revenue, Receipts and Expenditure . . . . .	70 and 71
"    Due to Irrigation . . . . .	70, 154 and 181
Lighthouses and Lightships—	
Capital Account of . . . . .	249
Depreciation Reserve Fund . . . . .	430
General Reserve Fund . . . . .	430
Receipts and Expenditure . . . . .	243
Loans and Advances by Central Government . . . . .	441
"    "    "    by Provincial Governments . . . . .	443 to 448
Loans from the Central Government . . . . .	406 and 407
Loans (Special)—Account of . . . . .	410
Local Funds—Deposits of . . . . .	433 and 434
Luxury Tax including Taxes on Entertainments etc.—Receipts and Expenditure . . . . .	96 and 98
Medical—Receipts and Expenditure . . . . .	273 to 275
Meteorological Department . . . . .	265
Military Engineering Services Provident Fund . . . . .	412
Mines Department . . . . .	265
Mint—Receipts and Expenditure . . . . .	317
Miscellaneous Adjustments between Central and Provincial Governments . . . . .	387
Miscellaneous Expenditure . . . . .	370
Miscellaneous Departments—Receipts and Expenditure of . . . . .	306 to 309
Miscellaneous Provident Funds . . . . .	412 to 415
Miscellaneous Receipts . . . . .	369
Miscellaneous Railway Expenditure . . . . .	136
Miscellaneous Railway Receipts . . . . .	135
Motor Vehicles Acts—Receipts and Expenditure . . . . .	92 and 93
Museums . . . . .	265
National Defence Expenditure—included in Civil Heads and Services . . . . .	262
Navy—Non-effective—Charges . . . . .	384
Non-voted Expenditure—Statement of . . . . .	460 and 461
Opium—	
Revenue . . . . .	67
Expenditure in connection with . . . . .	68
Other Miscellaneous Provident Funds . . . . .	412
Other Taxes and Duties—Receipts and Expenditure . . . . .	96 to 98
Panth Piploa Reserve Fund . . . . .	430
Payments from Indian States . . . . .	351 and 352
Payments of Commuted Value of Pensions . . . . .	363
Payments to Crown Representative . . . . .	253 to 255
Payments to Retrenched Personnel . . . . .	374
Pensions—	
Charges in Defence Department . . . . .	383 and 384
Commuted value of . . . . .	363
Expenditure in Civil Department . . . . .	362
Receipts in aid of . . . . .	359
Receipts in Defence Department . . . . .	373
Permanent Debt, Central—Additions to, Discharges of and Balances . . . . .	402 to 405
"    "    Provincial . . . . .	406 to 407
Police—Receipts and Expenditure . . . . .	238 to 241
Ports and Pilotage—Receipts and Expenditure . . . . .	243 to 245
Postal Insurance and Life Annuity Fund . . . . .	412
Posts and Telegraphs—	
Capital Expenditure on . . . . .	190 and 191
Interest on Debt of . . . . .	189
Profit and Loss Account . . . . .	189
Renewals Reserve Fund . . . . .	195
Revenue . . . . .	192 and 193
Statement of Working Expenses . . . . .	194
Post Office Cash Certificates . . . . .	412
"    "    —Bonus Fund . . . . .	430
Post Office Savings Bank Deposits . . . . .	413
Presidency Corporations, including Port Trusts, etc.—Loans to . . . . .	443 and 444
Printing. <i>See</i> Stationery and Printing.	
Profit on the circulation of Bronze Copper, and Nickel Coins . . . . .	318
Provident Funds—Account of . . . . .	412 to 415

	PAGES
Provident Fund—Company Railways . . . . .	412
"    "    Contributory . . . . .	412
"    "    —Defence Services Officers . . . . .	412
"    "    General . . . . .	412
"    "    Indian Civil Services . . . . .	412
"    "    Indian Civil Service (Non-European Members) . . . . .	412
"    "    —Indian Ordnance Department . . . . .	412
"    "    —Military Engineering Services . . . . .	412
"    Funds—Other Miscellaneous . . . . .	412
"    Fund—Indian Railway Conference Association Employees . . . . .	412
"    Funds—Interest on . . . . .	207
Provincial Excise—Receipts and Expenditure . . . . .	75 to 77
Provincial Governments—	
Balances of . . . . .	462 and 463
Debt . . . . .	406 and 407
Expenditure . . . . .	34 and 35
Loans and advances by . . . . .	443 to 448
Revenue . . . . .	30 and 31
Subventions from Central Road Fund . . . . .	427
Surpluses . . . . .	35
Public Debt of India . . . . .	402 to 407
Public Health—Capital Expenditure on Improvement of . . . . .	280
"    Receipts and Expenditure . . . . .	277 to 279
Purchases and Sales of Silver . . . . .	424
Railways—	
Annuities in purchase of . . . . .	117
Branch Line Companies . . . . .	435
Capital contributed by Companies and Indian States, etc. . . . .	114
Capital expended on . . . . .	110 to 113
Contribution to General Revenues . . . . .	107
Depreciation Reserve Fund—Appropriations to and from . . . . .	126
Liabilities involved in the purchase of . . . . .	116 and 117
Reserve Fund—Appropriations to and from . . . . .	128
Subsidised Railways—Receipts from and Expenditure on . . . . .	133 and 134
Railways—Revenue Account—	
Depreciation Reserve Fund . . . . .	126
Gross Receipts, Working Expenses, etc. . . . .	122 and 123
Interest . . . . .	130
Surplus Profits paid to Companies . . . . .	106
Receipts connected with the War, 1939 . . . . .	392
"    from Indian States . . . . .	351 and 352
Reduction or Avoidance of Debt—Appropriation for . . . . .	215 and 418
Registration—Receipts and Expenditure . . . . .	89 and 90
Remittances within India . . . . .	28 and 29
"    between England and India . . . . .	450 to 457
Remittance Accounts—Exchange on . . . . .	439
Renewals Reserve Fund—	
Defence Services . . . . .	430
Northern India Salt Revenue . . . . .	430
Posts and Telegraphs Department . . . . .	195
Reserve Fund, Panth Piploda . . . . .	430
Reserve Fund, Rai Iways—Appropriations to and from, and Balance of . . . . .	128
Reserve Fund, Revenue . . . . .	428
Reserve Fund, Lighthouses and Lightships—Depreciation . . . . .	430
"    "    General . . . . .	430
Reserve Funds—Other . . . . .	430 to 432
Retrenched Personnel—Gratuities, Leave Salaries, etc. . . . .	374 and 381
Revenue (Ordinary)—Statement of . . . . .	10 to 15 and 30 to 31
"    "    Principal Sources of . . . . .	44 and 45
Revenue Reserve Fund . . . . .	428
Road Fund—Central—	
Account of . . . . .	437
Subventions from . . . . .	431
Road Funds—Provincial . . . . .	402 to 403 and 406 to 407
Rupee Debt . . . . .	430 and 432
Rural Areas—Fund for the Economic Development and Improvement of . . . . .	



	PAGE
Salt Revenue—	
Account of . . . . .	68
Capital Account of the Salt Section of the Central Excises and Salt Department, Northern India . . . . .	65
Expenditure for Collection and Manufacturing Expenditure . . . . .	64
Savings Banks and Special Accounts—	
Interest on . . . . .	207
Receipts, Payments and Balances . . . . .	412 to 415
Scheduled Caste Education Fund (Bengal) . . . . .	431
Scientific Departments—Expenditure . . . . .	265
Security Printing Press—Capital outlay on . . . . .	88
Service Funds—Deposit Account of . . . . .	411
"          Account of Interest on . . . . .	207
Silver—Purchases and Sales of . . . . .	424
Silver Redemption Reserve . . . . .	423
Sinking Funds—Deposits for Loans granted to Local Bodies . . . . .	419
Sinking Funds—for Central Loans . . . . .	418
"          Provincial Loans . . . . .	405
Sinking Funds—State Railways . . . . .	431
Special Development Fund . . . . .	430
Special Frontier Expenditure including Development—Fund for . . . . .	410
Special Loans . . . . .	431
Special Reserve Fund (Electricity) . . . . .	412
Staff Benefit Fund . . . . .	80 to 82
Stamps—Revenue and Expenditure . . . . .	412 to 415
State Provident Funds . . . . .	
State Railways—	
Annuities in Purchase of Railways . . . . .	404
Capital contributed by Companies and Indian States towards outlay on . . . . .	114
Capital Expenditure outside the Revenue Account . . . . .	110 to 113
Capital Expenditure on Construction of Railways financed from Provincial Revenues . . . . .	113
Capital Expenditure—Summary of . . . . .	118 and 119
Contribution to General Revenues by . . . . .	107
Depreciation Reserve Fund—Appropriations to and from . . . . .	126
—Loans from . . . . .	180
Detailed Statement of Charges for Interest on Debt . . . . .	132
Interest, Annuities, etc., of Purchased Railways . . . . .	130
Interest on Capital Deposited by Companies . . . . .	130
Interest on Debt . . . . .	186
Miscellaneous Railway Expenditure . . . . .	186
Miscellaneous Railway Receipts . . . . .	123
Net Receipts from . . . . .	105
Percentage of the Net Revenue Receipts on Capital Expenditure . . . . .	128
Reserve Fund—Appropriations to and from . . . . .	405
Sinking Funds . . . . .	
Statement of capital and other disbursements (outside the Revenue Account) of the Central and Provincial Governments and the sources from which such expenditure has been met . . . . .	398 and 399
Statement showing distribution between 'Non-voted/Charged' and 'Voted/Authorised' of the expenditure under Debt, etc., heads . . . . .	460 to 481
Stationery and Printing—Receipts and Expenditure . . . . .	365 to 367
Strategic Lines—Capital Outlay—Revenue Account, Interest . . . . .	105
Subventions from Central Road Fund . . . . .	427
Subsidised Railways—Abstract Accounts of Receipts from and Expenditure on . . . . .	183 and 184
Sugar Excise Fund . . . . .	430
Superannuation, Retired and Compassionate Allowances—Expenditure . . . . .	360 to 362
"          "          "          "          Receipts in and of . . . . .	368 and 369
Super—Tax . . . . .	59
Superior Services (India) Family Pension Fund . . . . .	411
Survey of India . . . . .	265
Suspense, Receipts and Payments . . . . .	26, 27 and 36 to 39
Taxes on Income other than Corporation Tax—Receipts and Expenditure . . . . .	58 to 60
Taxes on Luxuries including Taxes on entertainments—Receipts and Expenditure . . . . .	96 and 98
Telegraph—See Posts and Telegraphs.	
Telephone Development Fund . . . . .	191 and 480
Tobacco Duties—Receipts and Expenditure . . . . .	97 and 98
Transfers to and from Famine Relief Fund . . . . .	416
"          "          Revenue Reserve Fund . . . . .	383
Treasury Bills . . . . .	408
Treasury Notes—Account of Issues, Payments and Balances . . . . .	411
"          Interest on . . . . .	207
Tribal Areas . . . . .	257 and 258
Unfunded Debt . . . . .	410 to 415
Veterinary—Receipts and Expenditure . . . . .	288 and 289
Visagapattam Port—Capital outlay on . . . . .	246
Voted and Non-voted Expenditure—Statement of . . . . .	460 and 461
War (1899)—Receipts and Expenditure connected with the—Account of . . . . .	392
Withdrawal of sums deposited on account of the Railway Depreciation Reserve Fund . . . . .	128
Working Expenses of—	
Central Excises and Salt Department, Northern India . . . . .	64
Electricity Schemes . . . . .	340 and 341
Irrigation Works . . . . .	174 to 180
Posts and Telegraphs . . . . .	194
Railways . . . . .	128
Zoological Survey . . . . .	265

## Introductory.

### *Main Divisions of the Indian Accounts.*

The main divisions are :—

- (1) Revenue.
- (2) Capital.
- (3) Debt.
- (4) Remittance.

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds, such expenditure being incurred with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for future pensions by payment of the capitalised value, and also final receipts of a capital nature intended to be applied as a set off to capital expenditure, such as contributions received from Indian States or Railway Companies for Railway construction. The third division comprises receipts and payments in respect of which Government becomes liable to repay the moneys received or has claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads : under which appear all cash remittances from one treasury to another, besides those which are necessary to accommodate items in transit between different branches of the Accounts Department or between the Home treasury and India. Credits and debits taken to these heads in the first instance are cleared eventually by adjustment under final heads.

It may be explained that the transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting at any time the true state of affairs of Government Commercial undertakings which are run on strictly commercial principles. The detailed accounts of this class of undertakings are maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

### *Sections and Major Heads of Accounts.*

2. Inside each of the four divisions mentioned above, the transactions are grouped into Sections which are further subdivided into the Major Heads of Accounts. The Sections are distinguished by letters of the alphabet, a double letter denoting the capital portion of the particular set of transactions. The Major Heads in Revenue and Capital Sections are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. A complete list of the Sections classified under the four main divisions is appended to this note. The Major Heads comprised in each Section will be found detailed in the sectional abstract preceding the accounts of the Section.

### *Treasury Balances—Bullion and other Currency Reserves.*

3. The accounts work from balance to balance, these balances working up to the general cash balances, a small portion of which is kept in the treasuries all over India and in the Bank of England in England, while the bulk has been deposited with the Reserve Bank of India. Outside these cash balances are the securities held on account of the Silver Redemption Reserve, the Surplus Silver Stock and other special Reserves invested outside the general cash balances of Government. The Gold Standard Reserve and the Paper Currency Reserve were closed on the institution of the Reserve Bank on the 1st April 1935.

### *Peculiarities of the Indian Accounts.*

#### 4. The Indian Accounts are complicated by reason of their—

- (1) covering transactions not only of the Central Government but also of the Provincial Governments with their separate resources and separate balances ; and
- (2) combining transactions in two currencies, rupee and sterling, the exchange relation of which varies from time to time.

### *Financial relations between the Central and Provincial Governments.*

5. Previous to 1st April 1921 the revenues of India were treated as constituting one undivided fund and applied for the purpose of the Government of India as a whole. The Provincial Governments had no inherent legal right to the revenues which they raised. These were assigned more or less on the basis of the estimated needs of the several Provinces and this involved an apportionment different for different Provinces of the more important sources of revenue which included Land Revenue, Income Tax, Stamps, Excise and Registration. At times the Central Authorities had to levy benevolences and at others to distribute doles according to the exigencies of finance.

6. A new basis of financial settlement was introduced between the Centre and the Provinces in 1921 to suit the wide measures of legislative, administrative and financial devolution made under the Montagu-Chelmsford Reforms. Subjects in Governor's Provinces were classified as Central or Provincial with reference to the functions of the respective Governments and there was a clean cut in the matter of allocation of heads of Revenue and Expenditure. The Provinces also obtained a share in the growth of revenue from Income Tax so far as that growth was attributable to the increase in the amount of income assessed and were also given powers to impose certain new taxes. The distribution of the sources of revenue to these lines resulted in the initial stages of the new constitution in a large deficit in the Central Budget, and this was met by contributions paid by the various Provinces. These contributions were gradually reduced and were completely and finally remitted with effect from the year 1928-29.

7. The constitutional machinery set up by the Government of India Act, 1935, made necessary a readjustment of financial resources and obligations between the Centre and the Provinces. The financial arrangements embodied in the Act provide for assignment to the Provinces of a definite share of the proceeds of Income Tax and its distribution among them in a prescribed manner, and allocation to the Jute-growing Provinces of a prescribed share of the net proceeds of the Excise duty on Jute or Jute products. Taxes of a certain category (e.g. Duties on succession to property other than Agricultural Land, Stamp duties on Bills of Exchange, etc. are to be levied and collected by the Centre, though the net proceeds are to be distributed to the Provinces subject to the right of the Centre to levy a surcharge for its own purposes. In the same way the whole or a share of the yield of duties on Salt and also of Federal Excise duties may be assigned to the Provinces by an Act of the Federal Legislature. Provision has also been made for grants-in-aid to certain Provinces which are in need of such assistance from the Centre—*vide* Sections 137 to 142 of the Government of India Act, 1935, and the Government of India (Distribution of Revenues) Order, 1936. Most of the Provinces also received special financial assistance from the Centre at the commencement of the new constitution as a result of the decentralisation of balances and the cancellation and consolidation of pre-autonomy debt due by them to the Central Government : *vide* paragraph 9 below.

### *Decentralisation of Balances.*

8. Prior to 1921-22, the Provincial Governments had no balances under debt heads except for the amount of the Development Loan raised by the Government of Bombay in 1920-21, the balances in the Government books being regarded as the assets and liabilities of the Central Government. With the degree of separation of the finances of the Central Government from those

of the Provincial Governments which resulted from the Montagu-Chelmsford Reforms, the Provincial Governments had certain assets and liabilities definitely assigned to them, and from 1921-22 it was found necessary to maintain for each Provincial Government a separate account identical in form with that previously maintained for the Government of India. The debt transactions of the Provincial Governments were however confined chiefly to loans raised by them in the open market or from the Provincial Loans Fund, special funds built up from Provincial revenues and loans and advances made by them out of their own funds, besides transactions relating to Provincial suspense accounts. The responsibility for the ways and means operations for the whole of India being vested in the Government of India, the balances of practically all other debt and remittance heads including deposits and advances and provident fund deposits of Provincial Government personnel were treated as Central.

9. It was decided that, as an integral part of the whole plan of the initial financial arrangements between the Provinces and the Centre :—

- (i) the balances of an intrinsically local nature or balances definitely associated with any function which after 31st March 1937 became a function of Provincial Governments, held in the Debt, Deposits and Remittance group of the Central Government's Account, should be decentralised ;
- (ii) a part of these balances should be credited to the Provincial Governments and the remaining amount set off against the outstanding Loans and Advances previously made or deemed to have been made to those Governments by the Central Government ; and
- (iii) the balance of the liabilities in respect of sums due to the Government of India on 31st March 1937 through the Provincial Loans Fund for Loans and Advances taken previous to 1st April 1936 should, in the case of certain Provinces, be wholly or partly cancelled as a measure of special financial assistance and in the case of others should, with certain exceptions, be treated as a consolidated debt repayable to the Government of India in the form of semi-annual equated payments of interest and principal within a period of 45 years.

These adjustments were effected immediately before the commencement of Provincial Autonomy as from the closing of the accounts for 1936-37 by certain amendments of the Devolution Rules.

The book balances of the Provinces as on 31st March 1937 which were held in deposit with the Central Government on that date were made over to the Provinces on 1st April 1937 partly in the form of physical cash balance in their treasuries and sub-treasuries and partly in the form of cash credits to their accounts with the Reserve Bank of India.

#### *Changes in the Accounts.*

10. The general structure of the accounts has been recast from 1st April 1937 to correspond with the changes in the financial system entailed in the new constitution and the changes in the banking and accounting arrangements consequent on the Provinces' taking over and managing their own balances with effect from the date of introduction of Provincial Autonomy. The principal changes introduced are :—

- (i) Complete separation of the accounts of Provincial Governments from the accounts of the Central Government and the constitution of the accounts of each autonomous Province as an independent unit with separate cash balance in treasuries and in the Reserve Bank.
- (ii) A general recasting of the list of major and minor heads to conform to the new division of functions between the Central and Provincial Governments.

- (iii) Abandonment of the system of final accounting in the Home books of sterling transactions of Indian Governments and the substitution in its place of a system of adjustment of those transactions in the Indian books except those under certain debt and remittance heads which are essentially of a sterling character.

*The Crown Representative's Department.*

11. The functions of the Crown in its relation to the Indian States were, by virtue of the proviso to Section 2 (1) of the Government of India Act, 1935, transferred on 1st April 1937 from the Governor General to a separate legal authority, namely, the Crown Representative, who obtains funds for meeting his expenditure through the provisions of Section 145 of the Government of India Act, 1935. The transactions of the Crown Representative are recorded in the Central Accounts under the head "33-Payments to Crown Representative" and "Section Q—Advances to Crown Representative". The authorities under the Crown Representative credit monies, draw funds, and incur expenditure according to the rules and practices of departments of (the Federal or) the Central Government with this exception in the accounting procedure that the receipts are brought to account as deductions from expenditure so as to work up to a net figure.

*Provincial Loans and Borrowings.*

12. Prior to the Reforms of 1921 Provincial Governments had no power to borrow money in the open market. The Local Governments' Borrowing Rules made under Section 30 (1a) of the Government of India Act, 1919, conferred on them the powers to raise loans on the security of the revenues allotted to them subject to certain conditions and with the sanction (in the case of loans to be raised in India) of the Governor General in Council, or (in the case of loans to be raised outside India) of the Secretary of State for India in Council, and the latter authority could specify the amount of issue and any or all of the conditions under which the loan should be raised. During the period 1st April 1921 to 31st March 1937 only three Provincial Governments, namely, the Governments of Bombay, United Provinces and the Punjab raised loans in the open market in exercise of these powers.

Under Section 163 of the Government of India Act, 1935, the Provincial Governments can borrow upon the security of their revenues within such limits, if any, as may from time to time be fixed by an Act of the Provincial Legislature, and give guarantees within such limits, if any, as may be so fixed. The Provinces have, however, to obtain the consent of the Federation for borrowing outside India and obtain the like consent for raising any loan, if there is outstanding any part of a loan made to them by (the Federation or) the Governor General in Council, or in respect of which a guarantee has been given by (the Federation or by) the Governor General in Council. The Provinces may, when necessary, provide themselves with short-term loans pending the issue of a regular loan and this may be done through the Reserve Bank either by ways and means advances or by a market issue of Treasury Bills. They may also in exceptional circumstances borrow from the Central Government. The treatment of the outstanding debt due to that Government in respect of advances from the Provincial Loans Fund, which has been wound up as from 1st April 1937, is explained in para. 9 (iii) above.

13. Throughout these accounts, a distinction has been drawn between items relating to Provincial Revenues and those relating to the areas in which receipts and payments take place. Thus a column headed by the name of a Province alone (*vide* Account Nos. 2, 3, 9, 10 etc.) is to be taken as referring to a geographical area, while in the heading of a column the entries in which are intended to show the revenues or expenditure of a Province the words "Government of" have been inserted. Section 97 of the Government of India Act, 1935, keeps alive the provisions of the Coorg Devolution Rules. Coorg cannot, however, in view of the other provisions of the Act, be included among Provincial Governments. The Provincial transactions of Coorg have, therefore, been shown separately after those of the Central Government and before those of the autonomous Provinces

14. The heading "India General" in Account Nos. 2 and 3 includes the receipts and expenditure connected with the Defence Services, the Central Excises and Salt Revenue Department, Northern India, the Indian Stores Department, the Posts and Telegraphs Department, the Calcutta Mint, the transactions relating to Railways, Survey and other departments under the direct administration of the Governor General in Council, and the receipts and charges of the Administrations of Ajmer, Delhi, etc.



# APPENDIX.

## LIST OF SECTIONS.

### *I.—Revenue—*

A.—Principal Heads of Revenue.

AA.—Principal Revenue Heads :—

Capital Outlay on Salt works within the Revenue Account.

B.—Railway Revenue Account.

BB.—Railway Capital Account within the Revenue Account.

C.—Irrigation Revenue Account.

CC.—Irrigation Capital Account within the Revenue Account.

D.—Posts and Telegraphs Revenue Account.

DD.—Posts and Telegraphs Capital Account within the Revenue Account.

E.—Debt Services.

F.—Civil Administration.

FF.—Civil Administration—Capital Accounts within the Revenue Account.

G.—Currency and Mint.

H.—Civil Works and Miscellaneous Public Improvements.

HH.—Capital Accounts of Civil Works and Miscellaneous Public Improvements within the Revenue Account.

I.—Electricity Schemes.

II.—Capital Account of Electricity Schemes within the Revenue Account

J.—Miscellaneous.

JJ.—Miscellaneous Capital Accounts within the Revenue Account.

K.—Defence Services.

L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

M.—Extraordinary Items.

### *II.—Capital—*

AA.—Principal Revenue Heads :—

Forest and other Capital Accounts outside the Revenue Account.

BB.—Railway Capital Account outside the Revenue Account.

CC.—Irrigation Capital Account outside the Revenue Account.

DD.—Posts and Telegraphs Capital Account outside the Revenue Account.

FF.—Civil Administration—Capital Accounts outside the Revenue Account.

GG.—Currency Capital Account outside the Revenue Account.

HH.—Capital Accounts of Civil Works and Miscellaneous Public Improvements outside the Revenue Account.

II.—Capital Account of Electricity Schemes outside the Revenue Account.

JJ.—Miscellaneous Capital Accounts outside the Revenue Account.



*III.—Debt—*

N.—Public Debt.

O.—Unfunded Debt.

P.—Deposits and Advances.

Q.—Loans and Advances by the Central Government.

R.—Loans and Advances by Provincial Governments.

*IV.—Remittance—*

S.—Remittances—

I.—Remittances within India :—

(a) Between treasuries.

(b) Between Provinces or Departments under different audit circles.

II.—Remittances between England and India—  
Remittance Account.

T.—Transfer of Cash between England and India—  
Remittances through the Reserve Bank.

---

NOTE.—The opening and closing balances are shown under the head "Cash Balances"

## GENERAL ACCOUNTS.

	PAGES.
1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS . . . . .	. 3 to 9
2.—ACCOUNT OF REVENUE OF THE CENTRAL GOVERNMENT BY MAJOR HEADS . .	. 10 to 16
3.— " OF EXPENDITURE OF THE CENTRAL GOVERNMENT BY MAJOR HEADS . .	. 16 to 21
4.— " OF RECEIPTS AND DISBURSEMENTS OF THE CENTRAL GOVERNMENT . .	. 22 to 29
5.— " OF REVENUE OF THE PROVINCIAL GOVERNMENTS BY MAJOR HEADS . .	. 30 to 31
6.— " OF EXPENDITURE OF THE PROVINCIAL GOVERNMENTS BY MAJOR HEADS .	. 32 to 35
7.— " OF RECEIPTS AND DISBURSEMENTS OF PROVINCIAL GOVERNMENTS . .	. 36 to 39

# COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

## No. 1.—SUMMARY of RECEIPTS and DISBURSEMENTS of the CENTRAL and of each

REVENUE.	Central Govern- ment.	Govern- ment of Coorg.	Govern- ment of Madras.	Govern- ment of Bombay.	Govern- ment of Bengal.	Government of United Provinces.
	R	R	R	R	R	R
<b>Ordinary Revenue Receipts.</b>						
<b>Principal Heads of Revenue—</b>						
Customs . . . .	45,87,60,914	..	..	..	2,21,96,962	..
Central Excise Duties .	6,52,50,172	..	..	..	..	..
Corporation Tax . .	2,37,76,437	..	..	..	..	..
Taxes on Income other than Corporation Tax .	14,19,92,889	..	41,85,000	55,80,000	55,80,000	41,85,000
Salt . . . . .	10,85,87,844	..	..	..	..	..
Opium . . . . .	47,13,753	..	..	..	..	..
Land Revenue . .	16,10,719	4,03,706	5,16,86,962	3,43,19,978	3,86,09,683	5,87,96,051
Provincial Excise . .	25,65,774	2,06,861	3,36,02,473	2,02,13,125	1,65,28,220	1,16,71,317
Stamps . . . . .	36,06,915	48,183	1,74,25,925	1,38,92,894	2,56,44,376	1,30,10,302
Other Heads . . .	21,64,607	4,25,292	2,37,57,690	2,88,18,495	1,19,31,698	1,24,64,144
<b>Total Principal Heads</b>	<b>81,30,30,024</b>	<b>10,84,042</b>	<b>13,06,68 050</b>	<b>10,28,24,492</b>	<b>12,04,80,939</b>	<b>10,00,26,814</b>
Railways: Net Receipts .	34,07,09,446	..	..	..	13,634	..
Irrigation: Net Receipts .	83,198	2,255	1,78,79,776	32,12,938	—148	1,95,74,919
Posts and Telegraphs: Net Receipts . . . .	1,63,26,179	..	..	..	..	..
Interest Receipts . .	76,04,400	13,189	23,35,100	71,03,076	29,62,467	13,17,266
Civil Administration . .	1,06,72,185	57,096	91,63,824	1,10,31,380	93,68,057	80,90,789
Currency and Mint . .	1,27,66,123	..	..	..	..	..
Civil Works and Miscella- neous Public Improve- ments . . . . .	29,95,214	13,984	30,95,871	48,91,860	35,49,986	17,95,550
Electricity Schemes . .	..	..	12,98,517	396	..	..
Miscellaneous . . . .	1,46,59,792	4,091	21,32,448	20,19,922	25,76,884	18,82,392
Defence Receipts . .	72,51,588	..	..	..	..	..
Contributions and Miscella- neous Adjustments between Central and Provincial Governments . . .	..	1,16,200	26,676	24,783	29,536	25,20,833
<b>Extraordinary Items . . .</b>	<b>3,15,76,933</b>	<b>..</b>	<b>..</b>	<b>3,14,034</b>	<b>41,85,142</b>	<b>..</b>
<b>Total . . . . .</b>	<b>1,25,76,75,082</b>	<b>12,90,857</b>	<b>16,65,90,262</b>	<b>13,14,23,681</b>	<b>14,31,66,517</b>	<b>13,52,08,663</b>
<b>Excess of Ordinary Revenue over Expenditure on Revenue Account . . .</b>	<b>..</b>	<b>79,137</b>	<b>28,51,324</b>	<b>30,95,502</b>	<b>60,42,597</b>	<b>7,56,539</b>

of the PROVINCIAL GOVERNMENTS, for the year ended 31st March 1940.

EXPENDITURE.	Central Government.	Government of Coorg	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	R	R	R	R	R	R
<b>Expenditure on Revenue Account.</b>						
Direct Demands on the Revenue . . .	3,85,85,574	2,71,245	2,10,17,175	1,67,80,566	1,04,64,918	1,58,29,527
Capital Outlay on Salt Works within the Revenue Account . . .	—6,171	..	..	..	..	..
Railways : Interest and Miscellaneous Charges	29,73,90,435	..	..	..	..	..
Irrigation . . .	9,22,991	6,190	1,28,26,032	53,39,179	38,96,218	1,14,92,592
Posts and Telegraphs .	73,57,648	..	..	..	..	..
Debt Services . . .	12,00,23,010	6,932	—36,65,766	1,25,29,869	17,15,063	66,77,601
Civil Administration .	11,12,42,992	5,83,400	10,34,63,514	6,39,73,204	8,59,59,345	8,00,77,551
Currency and Mint . .	39,23,400	..	..	..	..	..
Civil Works and Miscellaneous Public Improvements . . .	2,69,34,533	1,45,871	1,22,46,203	1,22,59,227	1,42,31,748	67,65,074
Electricity Schemes . .	..	..	22,63,946	3,71,417	..	..
Miscellaneous . . .	3,86,21,494	1,41,347	1,57,87,834	1,69,35,448	2,05,59,337	1,36,09,679
Defence Services . . .	50,26,42,722	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments . .	3,05,71,128	..	..	..	..	..
Extraordinary Items . .	7,94,66,326	56,735	..	1,38,469	2,97,301	..
<b>Total . . .</b>	<b>1,25,76,75,082</b>	<b>12,11,720</b>	<b>16,37,38,938</b>	<b>12,63,27,379</b>	<b>13,71,23,920</b>	<b>13,44,52,024</b>
<b>Excess of Expenditure on Revenue Account over Ordinary Revenue . .</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>

**COMBINED FINANCE AND REVENUE ACCOUNTS OF THE**

**No. 1.—SUMMARY of RECEIPTS and DISBURSEMENTS of the CENTRAL and**

REVENUE.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.
	R	R	R	R	R	R	R
<b>Ordinary Revenue Receipts.</b>							
<b>Principal Heads of Revenue—</b>							
Customs . . . .	..	19,34,192	..	13,38,767	..	9,2,025	..
Taxes on Income other than Corporation Tax . . . .	22,32,000	33,69,715	13,95,000	6,41,310	2,79,000	5,58,000	5,58,000
Salt . . . .	..	..	—30	..	..	..	..
Land Revenue . .	2,34,20,167	1,31,27,559	2,64,04,402	1,36,89,640	18,58,983	47,62,068	36,84,978
Provincial Excise .	1,04,97,732	1,10,88,685	57,37,584	33,96,271	8,87,048	29,80,769	36,33,017
Stamps . . . .	74,55,081	1,05,04,609	37,79,742	17,63,277	7,05,673	19,11,982	17,16,077
Other Heads . .	58,81,987	24,06,670	68,80,972	25,92,986	9,42,232	9,98,855	19,16,903
<b>Total Principal Heads</b>	<b>4,94,86,967</b>	<b>4,24,31,430</b>	<b>4,41,97,680</b>	<b>2,34,22,251</b>	<b>46,72,936</b>	<b>1,13,03,689</b>	<b>1,15,08,975</b>
<b>Railways : Net Receipts</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>29</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Irrigation : Net Receipts</b>	<b>5,08,70,128</b>	<b>18,94,451</b>	<b>7,44,796</b>	<b>875</b>	<b>13,81,120</b>	<b>2,37,090</b>	<b>88,71,571</b>
<b>Interest Receipts . .</b>	<b>3,76,048</b>	<b>16,35,898</b>	<b>4,59,676</b>	<b>25,934</b>	<b>62,926</b>	<b>12,74,948</b>	<b>7,21,179</b>
<b>Civil Administration .</b>	<b>90,31,809</b>	<b>61,82,085</b>	<b>29,59,345</b>	<b>13,36,632</b>	<b>8,07,301</b>	<b>6,32,187</b>	<b>14,75,704</b>
<b>Civil Works and Miscellaneous Public Improvements . . . .</b>	<b>28,77,776</b>	<b>10,90,080</b>	<b>12,41,496</b>	<b>10,91,121</b>	<b>8,23,187</b>	<b>7,71,594</b>	<b>9,95,789</b>
<b>Electricity Schemes . .</b>	<b>10,86,691</b>	<b>—1,612</b>	<b>..</b>	<b>..</b>	<b>1,89,332</b>	<b>..</b>	<b>..</b>
<b>Miscellaneous . . . .</b>	<b>28,31,157</b>	<b>13,68,344</b>	<b>12,34,796</b>	<b>4,52,491</b>	<b>3,22,974</b>	<b>2,66,866</b>	<b>3,91,191</b>
<b>Contributions and Miscellaneous Adjustments between Central and Provincial Governments . .</b>	<b>3,85,491</b>	<b>15,769</b>	<b>12,195</b>	<b>30,03,566</b>	<b>1,00,00,968</b>	<b>43,01,885</b>	<b>1,05,11,810</b>
<b>Extraordinary Items . .</b>	<b>41,62,759</b>	<b>1,44,897</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>85,11,185</b>
<b>Total . .</b>	<b>12,11,08,826</b>	<b>5,47,60,342</b>	<b>5,08,49,984</b>	<b>2,98,32,899</b>	<b>1,82,60,734</b>	<b>1,87,88,259</b>	<b>4,28,97,404</b>
<b>Excess of Ordinary Revenue over Expenditure on Revenue Account . . . .</b>	<b>15,49,193</b>	<b>11,61,722</b>	<b>25,89,938</b>	<b>1,00,172</b>	<b>..</b>	<b>3,83,501</b>	<b>23,79,460</b>

of each of the PROVINCIAL GOVERNMENTS, for the year ended 31st March 1940—*contd.*

EXPENDITURE	Government of Punjab.	Government of Bihar	Government of Central Provinces and Berar.	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind
	R	R	R	R	R	R	R
<b>Expenditure on Revenue Account.</b>							
Direct Demands on the Revenue	85,05,996	38,27,185	64,61,898	48,58,057	8,61,260	18,21,206	28,25,900
Railways Miscellaneous Charges	..	..		23			
Irrigation	1,68,25,611	16,01,662	6,02,765	59,455	4,74,167	13,74,717	1,70,66,839
Debt Services	—17,46,047	6,20,793	25,39,507	4,11,576	1,81,491	1,26,131	5,17,229
Civil Administration	6,54,61,430	3,66,84,350	2,58,06,960	1,55,96,856	1,17,90,842	1,06,91,593	1,40,85,270
Civil Works and Miscellaneous Public Improvements	92,33,579	40,93,874	61,44,740	47,83,615	36,01,022	24,38,646	30,33,752
Electricity Schemes	27,31,822	1,85,783	..	..	2,08,993	..	..
Miscellaneous	1,95,47,242	61,91,108	70,14,176	35,23,145	16,03,270	15,57,509	29,78,954
Extraordinary Items	..	3,73,865	..	..	..	3,94,957	.
<b>Total</b>	<b>11,95,59,633</b>	<b>5,35,78,620</b>	<b>4,75,60,046</b>	<b>2,92,32,727</b>	<b>1,87,11,035</b>	<b>1,84,04,758</b>	<b>4,05,07,944</b>
<b>Excess of Expenditure on Revenue Account over Ordinary Revenue</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>4,50,301</b>	<b>..</b>	<b>..</b>

**COMBINED FINANCE AND REVENUE ACCOUNTS OF THE**

**No. 1.—SUMMARY of RECEIPTS and DISBURSEMENTS of the CENTRAL and**

Receipts.	Central Govern- ment	Govern- ment of Coorg.	Govern- ment of Madras	Govern- ment of Bombay.	Govern- ment of Bengal.	Government of United Provinces.
	R	R	R	R	R	R
<b>Surplus on Ordinary Revenue Account.</b>	..	79,137	28,51,324	30,95,502	60,42,597	7,56,539
<i>Other Receipts.</i>						
<b>Debt, Deposits and Advances—</b>						
Permanent Debt	38,22,58,000	..	1,50,00,000	..	..	
Floating Debt	2,57,88,00,000	..	8,46,00,000	41,00,000	2,25,00,000	4,15,00,000
Unfunded Debt	62,32,81,133	.	72,35,860	70,64,987	70,55,377	56,59,940
Deposits and Advances	1,15,75,79,776	16,104	15,53,88,316	9,67,18,278	8,06,82,977	8,27,28,928
<b>Total Debt, Deposits and Advances</b>	<b>4,74,19,18,909</b>	<b>16,104</b>	<b>26,22,24,176</b>	<b>10,78,83,265</b>	<b>11,01,38,354</b>	<b>12,98,88,888</b>
<b>Loans and Advances by the Central Government</b>	<b>2,79,67,490</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Loans and Advances by Provincial Governments</b>	<b>..</b>	<b>92,303</b>	<b>69,09,172</b>	<b>66,59,469</b>	<b>40,86,615</b>	<b>48,10,416</b>
<b>Remittances</b>	<b>2,59,20,90,891</b>	<b>..</b>	<b>2,40,162</b>	<b>3,60,148</b>	<b>1,19,389</b>	<b>1,64,928</b>
<b>Transfer of Cash between England and India</b>	<b>31,89,75,643</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Total Receipts</b>	<b>7,68,09,52,933</b>	<b>1,08,407</b>	<b>26,93,73,510</b>	<b>11,49,02,882</b>	<b>11,43,44,358</b>	<b>13,48,64,212</b>
<b>Opening Balance on 1st April 1939.</b>						
India	12,37,14,948	1,92,950	76,60,699	77,78,413	91,01,096	70,95,184
England (£ 574,415)	76,58,868	..	..	..	.	..
<b>Grand Total</b>	<b>7,81,23,26,749</b>	<b>3,80,494</b>	<b>27,98,85,533</b>	<b>12,57,76,797</b>	<b>12,94,88,061</b>	<b>14,27,15,935</b>





## No. 1.—SUMMARY of RECEIPTS and DISBURSEMENTS of the CENTRAL and

RECEIPTS.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sindh.
	R	R	R	R	R	R	R
Surplus on Ordinary Revenue Account . .	15,49,193	11,81,722	32,89,938	1,00,172	..	3,83,501	23,79,460
Other Receipts.							
Debt, Deposits and Advances—							
Permanent Debt . .	2,50,95,800	..	75,20,800	..	..	..	.
Floating Debt . .	2,20,00,000	29,00,000	3,06,00,000	1,92,00,000	..	..	
Unfunded Debt . .	53,15,748	26,56,872	25,53,235	16,63,521	4,61,122	6,33,768	10,49,461
Deposits and Advances	7,32,19,191	3,24,30,102	2,52,74,103	94,43,367	88,76,370	82,87,640	2,07,50,480
Total Debt, Deposits and Advances . .	12,56,30,739	3,79,86,974	6,59,48,138	3,03,06,888	93,37,492	89,21,408	2,17,99,931
Loans and Advances by Provincial Governments . . .	14,03,641	12,83,167	27,27,924	3,19,214	4,64,145	1,54,759	3,98,579
Remittances . .	..	67,544	99,964	6,52,322	10,135	4,633	88,338
Total Receipts . .	12,70,34,380	3,93,37,675	6,87,76,026	3,12,78,424	98,11,772	99,80,800	2,22,86,848
Opening Balance on 1st April, 1939 . .	1,00,65,160	66,13,542	43,01,198	27,24,206	20,11,408	26,71,776	30,07,085
Grand Total . .	13,86,46,733	4,71,32,939	7,63,67,162	3,41,02,802	1,18,23,180	1,21,36,077	2,76,73,393



## No. 2.—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE

HEADS OF REVENUE.	No. of account.	Page.	India General.	Baluchistan.	Coorg.	Madras.	Bombay.	Bengal.	Item No.
			R	R	R	R	R	R	
<b>A.—Principal Heads of Revenue—</b>									
I.—Customs . . . . .	9	50	19,52,590	56,981	..	6,15,50,437	18,86,32,970	15,82,12,699	1
II.—Central Excise Duties . . . . .	10	53	—14,87,204	..	..	52,07,299	75,30,977	1,09,89,704	2
III.—Corporation Tax . . . . .	11	56	10,677	..	..	13,32,582	99,43,887	96,48,638	3
IV.—Taxes on Income other than Corporation Tax . . . . .	12	59	1,16,04,663	..	20,064	1,14,20,240	4,70,43,447	4,84,71,069	4
V.—Salt . . . . .	13	63	4,81,43,072	10	..	1,75,32,978	1,87,18,306	2,33,94,803	5
VI.—Opium . . . . .	14	67	..	..	..	..	..	..	6
VII.—Land Revenue . . . . .	15	70	6,85,853	8,90,958	..	..	..	..	7
VIII.—Provincial Excise . . . . .	16	75	18,38,384	4,12,934	..	..	3,12,986	..	8
IX.—Stamps . . . . .	17	81	10,47,186	1,56,427	..	..	24,02,693	..	9
X.—Forest . . . . .	18	85	14,85,505	1,80,558	..	2,731	..	..	10
XI.—Registration . . . . .	19	89	83,321	8,173	..	..	..	..	11
XII.—Receipts under Motor Vehicles Acts . . . . .	20	92	3,66,071	376	..	..	..	..	12
XIII.—Other Taxes and Duties . . . . .	21	97	57,872	..	..	..	..	..	13
<b>Total</b>			6,57,87,990	16,88,417	20,064	9,71,46,267	27,45,85,266	25,14,16,913	14
<b>B.—Railways—</b>									
<b>XV.—State Railways—</b>									
<b>A.—Commercial Lines—</b>									
Gross Receipts . . . . .	24	122	1,01,34,29,018	..	..	..	..	..	15
Deduct—Working expenses . . . . .	24	123	65,46,81,254	..	..	..	..	..	16
“ Share of surplus profits paid to Indian States and Railway Companies . . . . .	22	105	36,36,864	..	..	..	..	..	17
“ Payments to worked lines . . . . .	24	123	2,65,86,364	..	..	..	..	..	18
<b>Net Receipts</b>			32,86,24,536	..	..	..	..	..	19
<b>B.—Strategic Lines—</b>									
Gross Receipts . . . . .	24	122	1,39,36,232	..	..	..	..	..	20
Deduct—Working expenses . . . . .	24	123	1,89,44,985	..	..	..	..	..	21
<b>Net Receipts</b>			—50,09,754	..	..	..	..	..	22
<b>Total Net Receipts</b>			32,36,14,782	..	..	..	..	..	23
<b>XVI.—Subsidiary Companies</b>	27	133	13,62,460	..	..	..	..	..	24
<b>XVI.A.—Railway Miscellaneous Receipts—</b>									
Commercial Lines . . . . .	28	135	1,46,35,659	..	..	..	..	..	25
Strategic Lines . . . . .	28	135	10,98,545	..	..	..	..	..	26
<b>Total</b>			34,07,09,446	..	..	..	..	..	27
<b>Carried over</b>			40,64,97,436	16,86,417	20,064	9,71,46,267	27,45,85,266	25,14,16,913	28

of the Central Government for the year ended 31st March 1940.

Item No.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	North-West Frontier Provinces.	Orissa.	Sind.	Total.
	R	R	R	R	R	R	R	R	R
1	910	13	467	340	16	1,907	6,323	4,76,45,361	45,87,60,914
2	1,78,92,863	53,45,711	76,17,396	52,469	1,19,40,081	5	36,749	1,24,122	6,52,50,172
3	12,35,866	8,69,476	2,99,871	—1,810	4,47,250	..	..	..	2,37,76,437
4	68,41,171	99,75,287	34,57,189	8,68,079	22,91,710	..	..	..	14,19,92,889
5	..	..	..	20	..	..	2,476	6,96,179	10,86,87,844
6	47,13,753	..	..	..	..	..	..	..	47,13,753
7	..	33,908	..	..	..	..	..	..	16,10,719
8	..	1,470	..	..	..	..	..	..	25,65,774
9	..	609	..	..	..	..	..	..	36,06,915
10	..	..	..	..	..	..	..	..	16,48,794
11	..	..	..	..	..	..	..	..	91,494
12	..	..	..	..	..	..	..	..	3,66,447
13	..	..	..	..	..	..	..	..	57,872
14	3,06,84,563	1,62,16,444	1,13,74,923	9,19,098	1,46,79,057	1,912	45,548	4,84,65,562	81,30,30,024
15	..	..	..	..	..	..	..	..	1,01,34,29,018
16	..	..	..	..	..	..	..	..	66,46,81,264
17	..	..	..	..	..	..	..	..	35,36,884
18	..	..	..	..	..	..	..	..	2,65,88,384
19	..	..	..	..	..	..	..	..	32,86,24,536
20	..	..	..	..	..	..	..	..	1,39,36,222
21	..	..	..	..	..	..	..	..	1,39,44,996
22	..	..	..	..	..	..	..	..	—50,09,764
23	..	..	..	..	..	..	..	..	32,36,14,782
24	..	..	..	..	..	..	..	..	13,62,460
25	..	..	..	..	..	..	..	..	1,46,35,669
26	..	..	..	..	..	..	..	..	10,96,545
27	..	..	..	..	..	..	..	..	34,07,09,445
28	3,06,84,563	1,62,16,444	1,13,74,923	9,19,098	1,46,79,057	1,912	45,548	4,84,65,562	1,15,37,39,470

## No. 2.—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE

HEADS OF REVENUE.	No. of account.	Page.	India General.	Baluchistan.	Coorg.	Madras.	Bombay.	Bengal.	Item No.
			R	R	R	R	R	R	
Brought forward .			40,64,97,436	16,86,417	20,064	9,71,46,267	27,45,85,266	25,14,16,913	29
<b>C.—Irrigation, etc.—</b>									
XVII.—Works for which Capital Accounts are kept—									
Gross Receipts . . .	30	145	50,869	64,924	..	..	..	..	30
Deduct—Working expenses .	33	174	1,17,810	58,223	..	..	..	..	31
Net Receipts .			—66,941	6,701	..	..	..	..	32
XVIII.—Works for which Capital Accounts are kept .	no								
	34	181	70	5,652	..	..	4,358	..	33
Total .			—66,871	12,353	..	..	4,358	..	34
<b>D.—Posts and Telegraphs—</b>									
XIX.—Posts and Telegraphs—									
Gross Receipts . . .	38A	193	12,48,62,357	..	..	..	..	..	35
Deduct—Working expenses .	39	194	10,55,26,178	..	..	..	..	..	36
Net Receipts .			1,63,26,179	..	..	..	..	..	37
<b>E.—Debt Services—</b>									
XX.—Interest . . .	41	200	44,67,198	23,241	24,666	6,84,349	10,88,307	2,02,791	38
<b>F.—Civil Administration—</b>									
XXI.—Administration of Justice	45	228	99,040	39,855	..	..	8	..	39
XXII.—Jails and Convict Settlements . . .	46	233	7,05,718	18,609	..	..	..	..	40
XXIII.—Police . . .	47	239	94,828	21,624	..	..	..	..	41
XXIV.—Ports and Pilotage .	48	243	24,310	..	..	14,128	1,97,047	19,57,790	42
XXV.—Lighthouses and Light-ships . . .	49	248	2,16,855	..	..	1,63,088	2,17,728	2,73,911	43
XXVI.—Education . . .	56	267	1,16,082	1,06,254	..	..	..	..	44
XXVII.—Medical . . .	57	273	1,01,361	8,378	..	4,308	761	1,13,416	45
XXVIII.—Public Health . .	58	277	2,38,726	136	..	172	6,799	48,166	46
XXIX.—Agriculture . . .	59	283	2,76,387	6,046	..	..	23	..	47
XXX.—Veterinary . . .	60	288	4,91,711	11	..	..	31	..	48
XXXI.—Co-operation . . .	61	291	280	210	..	..	..	..	49
XXXII.—Industries . . .	62	294	421	..	..	..	..	24,514	50
XXXIII.—Aviation . . .	63	298	73,742	..	..	2,420	9,291	28,700	51
XXXIV.—Broadcasting . .	64	302	10,14,533	201	..	11,461	1,664	14,533	52
XXXV.—Indian Stores Department . . .	65	304	19,15,302	..	..	..	..	..	53
XXXVI.—Miscellaneous Departments . . .	66	307	2,29,113	5,579	241	1,64,505	2,09,215	10,28,320	54
Total .			55,98,379	2,06,903	241	3,60,032	6,42,557	34,89,350	55
Carried over .			43,28,22,321	19,28,914	44,974	9,81,90,648	27,72,20,488	25,51,09,054	56

of the Central Government for the year ended 31st March 1940—*contd.*

Item No.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Orissa.	Sind.	Total.
	R	R	R	R	R	R	R	R	R
29	3,06,84,563	1,62,16,444	1,13,74,923	9,19,098	1,46,79,057	1,912	45,548	4,84,65,562	1,15,37,39,470
30	..	..	..	..	..	..	..	3,19,756	4,35,549
31	..	..	..	..	..	..	..	1,86,398	3,62,431
32	..	..	..	..	..	..	..	1,33,358	73,118
33	..	..	..	..	..	..	..	..	10,080
34	..	..	..	..	..	..	..	1,33,358	83,198
35	..	..	..	..	..	..	..	..	12,48,62,357
36	..	..	..	..	..	..	..	..	10,85,26,178
37	..	..	..	..	..	..	..	..	1,63,26,179
38	11,392	1,39,278	33,562	5,574	16,803	4,966	585	1,685	76,04,400
39	30	151	..	..	..	..	..	..	1,39,084
40	..	..	..	..	..	..	..	..	7,24,327
41	..	44	..	..	..	..	..	..	1,16,496
42	..	..	..	..	..	..	—5	12,146	22,05,416
43	..	..	..	..	..	..	..	65,020	9,36,552
44	..	692	..	579	..	..	..	..	2,23,607
45	..	3,261	..	..	..	..	..	..	2,31,465
46	..	..	..	..	..	..	264	4,948	2,99,211
47	..	..	..	..	..	6	..	..	2,62,462
48	..	..	..	..	..	..	..	45	4,91,798
49	..	..	..	..	..	..	..	..	470
50	..	..	..	..	..	..	..	..	24,935
51	11,454	5,128	1,154	..	..	17	50	32,057	1,64,013
52	1,345	1,860	140	181	19	189	16	443	10,46,585
53	..	..	..	..	..	..	..	..	19,15,302
54	71,000	82,528	24,889	19,776	17,105	3,799	3,255	11,137	18,70,462
55	83,829	93,664	26,183	20,536	17,124	4,011	3,580	1,25,796	1,06,72,185
56	3,07,79,784	1,64,49,386	1,14,34,668	9,45,208	1,47,12,984	10,889	49,713	4,87,26,401	1,18,84,25,432

## No. 2.—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE

HEADS OF REVENUE.	No. of account. Page.	India General.	Baluchistan.	Coorg.	Madras.	Bombay.	Bengal.	Item No.
		R	R	R	R	R	R	
Brought forward		43,28,22,321	19,28,914	44,974	9,81,90,648	27,72,20,488	25,51,09,054	67
<b>G.—Currency and Mint—</b>								
XXXVII.—Currency	67 313	—32,180	..	..	3,780	24,10,162	43,394	68
XXXVIII.—Mint	68 317	95,33,011	..	..	..	4,78,386	2,91,982	69
Total		95,00,831	..	..	3,780	28,88,548	3,35,376	60
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>								
XXXIX.—Civil Works	70 322	25,41,164	70,457	..	36,203	34,094	2,06,629	61
<b>J.—Miscellaneous—</b>								
XLII.—Receipts from Indian States	77 362	14,96,873	..	..	29,07,519	12,69,767	2,72,822	62
XLIV.—Receipts in aid of Super- annuation	79 359	2,84,968	4,470	..	35,870	1,27,901	2,17,546	63
XLV.—Stationary and Printing	80 365	25,58,176	4,765	61	5,102	20,202	54,126	64
XLVI.—Miscellaneous	81 369	33,25,112	15,585	1,014	1,02,880	3,67,489	1,18,596	65
Total		76,65,129	24,820	1,075	30,50,871	17,85,359	6,63,090	66
<b>K.—Defence Receipts—</b>								
XLVII.—Defence Receipts— Effective	86A 378	9,28,438	..	..	..	..	..	67
XLVIII.—Defence Receipts— Non-effective	87A 381	63,23,150	..	..	..	..	..	68
Total		72,51,588	..	..	..	..	..	69
<b>M.—Extraordinary Items—</b>								
LI.—Extraordinary Receipts	90 390	2,95,55,995	5,017	..	..	6,30,000	..	70
LII.—Receipts connected with the War, 1939	91 392	12,94,345	..	..	..	91,462	..	71
Total		3,08,50,340	5,017	..	..	7,21,462	..	72
Total Ordinary Revenue		49,06,31,373	20,29,208	46,049	10,12,81,502	28,26,49,951	25,63,14,149	73

of the Central Government for the year ended 31st March 1940—*concl.*

Item No.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar	Assam.	North-West Frontier Province.	Orissa.	Sind.	Total.
R	R	R	R	R	R	R	R	R	R
57	3,07,79,784	1,64,49,396	1,14,34,668	9,45,208	1,47,12,984	10,889	49,713	4,87,26,401	1,18,84,25,432
58	6,735	28,773	..	..	..	170	..	1,910	24,62,744
59	..	..	..	..	..	..	..	..	1,03,03,379
60	6,735	28,773	..	..	..	170	..	1,910	1,27,66,123
61	..	5,119	59,348	5,168	8,407	..	14	28,621	29,95,214
62	..	1,00,156	..	..	50,000	..	..	..	60,97,137
63	27,066	43,478	19,176	23,678	6,267	20,702	3,618	11,354	8,25,894
64	4,525	3,393	517	586	390	1,516	29	3,544	26,56,912
65	61,572	1,32,615	26,986	23,345	1,45,704	6,85,662	5,913	67,676	50,79,849
66	93,183	2,79,642	46,679	47,689	2,02,361	7,07,880	9,560	82,574	1,46,59,792
67	..	..	..	..	..	..	..	..	9,28,438
68	..	..	..	..	..	..	..	..	63,23,150
69	..	..	..	..	..	..	..	..	72,51,588
70	..	..	..	..	..	..	..	..	3,01,91,012
71	..	..	..	..	..	..	..	114	13,85,921
72	..	..	..	..	..	..	..	114	3,15,76,933
73	3,08,79,682	1,67,62,920	1,15,40,695	9,97,955	1,49,23,752	7,18,939	59,287	4,88,39,620	1,25,76,75,062



## No. 3.—ACCOUNT showing by MAJOR HEADS the EXPENDITURE ON

HEADS OF EXPENDITURE.	No. of account	Page.	India General.	Baluchistan.	Coorg.	Madras.	Bombay.	Bengal.	Item No.
			R	R	R	R	R	R	
<b>A.—Direct Demands on the Revenue—</b>									
1—Customs . . . . .	9A	51	2,74,619	22,612	..	11,56,066	33,15,177	25,63,994	1
2—Central Excise Duties . . . . .	10A	54	36,90,380	..	..	84,000	4,96,974	..	2
3.—Corporation Tax . . . . .	11A	56	587	..	..	51,495	3,69,802	4,09,358	3
4.—Taxes on Income other than Corporation Tax . . . . .	12A	60	1,47,777	..	2,661	11,13,212	18,23,897	9,62,333	4
5.—Salt . . . . .	13A	64	62,05,318	..	..	19,93,507	16,71,861	1,53,184	5
6.—Opium . . . . .	14A	68	..	..	..	..	..	..	6
7—Land Revenue . . . . .	15A	71	1,27,427	3,81,137	..	..	..	..	7
8.—Provincial Excise . . . . .	16A	77	1,43,382	29,741	..	..	2,47,691	..	8
9—Stamps . . . . .	17A	82	15,861	3,325	..	..	20,39,941	—2,261	9
10.—Forest . . . . .	18A	86	20,61,581	1,46,996	..	..	..	..	10
11.—Registration . . . . .	19A	90	5,498	3,988	..	..	..	..	11
12—Charges on account of Motor Vehicles Acts . . . . .	20A	93	2,46,631	..	..	..	..	..	12
13—Other Taxes and Duties . . . . .	21A	98	5,959	..	..	..	..	..	13
<b>Total</b>			1,29,35,010	5,87,799	2,661	43,98,280	99,65,343	40,86,608	14
<b>AA.—Principal Revenue Heads—</b>									
Capital Outlay on Salt Works within the Revenue Account—									
5-A.—Capital Outlay on Salt Works . . . . .	13m	65	—6,171	..	..	..	..	..	15
<b>B.—Railway Revenue Account—</b>									
15-A.—State Railways—Commercial Lines—									
Interest on Debt . . . . .	26	130	26,82,46,476	..	..	..	..	..	16
Interest on Capital contributed by Companies and Indian States . . . . .	26	130	97,80,165	..	..	..	..	..	17
15-B.—State Railways—Strategic Lines—									
Interest on Debt . . . . .	26	130	1,30,60,980	..	..	..	..	..	18
15-C.—Subsidised Companies . . . . .	27A	134	6,91,345	..	..	..	..	..	19
15-D.—Miscellaneous Railway Expenditure—									
Commercial Lines . . . . .	28A	136	55,79,073	..	..	..	..	..	20
15-E.—Miscellaneous Railway Expenditure—									
Strategic Lines . . . . .	28A	136	32,396	..	..	..	..	..	21
<b>Total</b>			29,73,90,435	..	..	..	..	..	22
<b>C.—Irrigation, etc., Revenue Account—</b>									
17.—Works for which Capital Accounts are kept—									
Interest on Capital . . . . .	30	145	94,994	1,33,471	..	..	..	..	23
18.—Other Revenue Expenditure . . . . .	35	183	15,006	78,222	..	..	93,966	..	24
<b>Total</b>			1,10,000	2,11,693	..	..	93,966	..	25
<b>Carried over</b>			31,04,29,274	7,99,492	2,661	43,98,280	1,00,59,299	40,86,608	26

## REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1940.

Item No.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	North West Frontier Province.	Orissa.	Sind.	Total.
	R	R	R	R	R	R	R	R	R
1	..	32,877	246	..	..	19,276	17,532	8,79,425	82,51,824
2	..	..	..	..	..	..	647	4,299	42,76,300
3	51,283	32,114	10,582	2,174	16,833	..	..	..	9,44,228
4	7,73,338	9,84,826	4,53,318	3,29,154	1,50,934	..	..	..	67,41,450
5	..	..	..	..	..	..	82,126	1,42,646	1,02,45,642
6	23,93,195	..	..	..	..	..	..	..	23,93,195
7	..	..	..	..	..	..	..	..	5,18,564
8	1,714	2,11,262	..	..	..	20,072	..	..	6,53,862
9	..	..	..	..	..	..	..	..	20,56,858
10	..	..	..	..	..	..	..	..	22,08,577
11	..	..	..	..	..	..	..	..	9,486
12	..	..	..	..	..	..	..	..	2,46,631
13	..	..	..	..	..	..	..	..	5,959
14	32,19,530	12,61,079	4,64,146	3,31,328	1,67,767	39,348	1,00,305	10,26,370	3,65,85,874
15	..	..	..	..	..	..	..	..	-6,171
16	..	..	..	..	..	..	..	..	26,82,46,476
17	..	..	..	..	..	..	..	..	97,80,165
18	..	..	..	..	..	..	..	..	1,30,60,980
19	..	..	..	..	..	..	..	..	6,91,346
20	..	..	..	..	..	..	..	..	55,79,073
21	..	..	..	..	..	..	..	..	32,396
22	..	..	..	..	..	..	..	..	29,73,90,435
23	..	..	..	..	..	..	..	4,98,083	7,26,548
24	..	..	..	..	..	..	..	..	1,87,184
25	..	..	..	..	..	..	..	4,98,083	9,13,732
26	32,19,530	12,61,079	4,64,146	3,31,328	1,67,767	39,348	1,00,305	15,24,453	33,68,83,570

## No. 3.—ACCOUNT showing by MAJOR HEADS the EXPENDITURE ON

HEADS OF EXPENDITURE	No. of account Page.	India General.	Baluchistan.	Coorg.	Madras.	Bombay.	Bengal.	Item No.
		R	R	R	R	R	R	
Brought forward		31,04,29,271	7,99,492	2,661	43,98,280	1,00,59,299	40,86,608	27
<b>CC.—Irrigation, etc., Capital Account within the Revenue Account—</b>								
19.—Construction of Irrigation, etc., Works	31 156	3,384	492					28
<b>D.—Posts and Telegraphs Revenue Account—</b>								
20.—Posts and Telegraphs—Interest on Debt	36 189	73,66,928						29
<b>DD.—Posts and Telegraphs Capital Account within the Revenue Account—</b>								
21.—Capital Outlay on Posts and Telegraphs	37 191	—9,280						30
<b>E.—Debt Services—</b>								
22.—Interest on Debt and Other Obligation—								
A.—Interest on Ordinary Debt—								
(i) Rupee Debt	41A 205	1,74,16,593	3,47,294	718	1,19,32,246	6,97,79,873	7,08,63,895	31
(ii) Sterling Debt	41A 206	16,48,79,908						32
B.—Interest on Unfunded Debt	41A 207	6,51,74,933	34,855	17,975	1,40,980	3,97,673	6,10,130	33
C.—Interest on Other Obligations	41A 208	1,40,10,095				37,501		34
D.—Transfers	41A 209	34,41,09,117	1,73,471			2,53,079		35
Remainder chargeable to Debt and Other Obligations	41A 209	—7,93,27,598	2,48,678	18,693	1,20,73,226	6,99,61,968	7,14,74,025	36
23.—Appropriation for Reduction or Avoidance of Debt	42 215	3,00,00,000						37
Total		—4,93,27,898	2,48,678	18,693	1,20,73,226	6,99,61,968	7,14,74,025	38
<b>F.—Civil Administration—</b>								
25.—General Administration	43 222	1,78,08,321	10,57,917		37,478	1,93,127		39
26.—Audit	44 225	35,14,156			7,99,713	9,03,455	10,34,285	40
27.—Administration of Justice	45A 230	8,18,966	1,01,034			30,368	17,800	41
28.—Jails and Convict Settlements.	46A 235	27,46,514	1,93,121					42
29.—Police	47A 240	17,53,230	9,90,326		11,800	97,425	2,91,637	43
30.—Ports and Pilotage	48B 244	1,30,174			46,460	5,58,440	16,42,049	44
31.—Lighthouses and Lightships	49A 248	5,00,670			79,740	56,165	2,66,970	45
32.—Ecclesiastical	50 251	10,22,300	31,762	515	2,42,936	2,62,255	6,88,295	46
33.—Payments to Crown Representative	51 255	46,16,052	2,00,000		13,21,346	20,06,116	12,54,132	47
34.—Tribal Areas	52 258	1,57,013	27,76,723					48
35.—External Affairs	53 261	58,83,966	10,153		80,009	50,941	31,514	49
36.—Scientific Departments	55 264	15,53,530	3,963		1,50,000	19,78,730	27,71,398	50
37.—Education	56A 270	15,01,106	3,47,482					51
38.—Medical	57A 274	17,26,226	3,61,284			8,823	1,02,975	52
Carried over		4,37,33,224	60,73,665	515	27,69,482	61,45,845	80,00,555	53
		26,84,62,408	10,48,662	21,354	1,64,71,506	8,00,21,267	7,55,60,633	54

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1940—*contd.*

Item No.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Orissa.	Sind.	Total.
	R	R	R	R	R	R	R	R	R
27	32,19,530	12,01,079	4,64,146	3,31,328	1,67,767	39,348	1,00,303	15,24,453	33,68,83,570
28	..	..	..	..	..	..	..	5,383	9,259
29	..	..	..	..	..	..	..	..	73,66,928
30	..	..	..	..	..	..	..	..	- 9,280
31	48,31,828	56,44,063	9,18,948	12,06,024	1,28,904	2,15,053	1,78,402	19,39,061	18,59,02,962
32	..	..	..	..	..	..	..	..	16,48,79,908
33	8,56,568	45,635	29,415	22,458	11,766	15,327	4,684	24,205	7,03,86,624
34	..	..	..	..	..	..	..	..	1,40,47,596
35	..	..	..	..	..	..	..	4,98,083	34,51,94,080
36	56,88,396	56,89,698	9,48,363	12,28,482	1,40,670	2,30,380	1,83,146	14,65,183	9,00,23,010
37	..	..	..	..	..	..	..	..	3,00,00,000
38	56,88,396	56,89,698	9,48,363	12,28,482	1,40,670	2,30,380	1,83,146	14,65,183	12,00,23,010
39	..	..	2,000	..	..	2,84,265	..	22,121	1,94,05,229
40	9,92,453	7,93,438	3,64,068	3,54,912	3,35,583	1,69,766	1,36,259	3,15,901	97,04,989
41	..	..	..	..	3,109	..	..	1,000	9,72,277
42	..	..	..	..	..	..	..	..	29,39,835
43	..	65,406	3,605	2,815	16,000	48,638	45,500	40,670	33,66,962
44	..	..	..	..	..	..	..	38,650	23,15,773
45	..	..	..	..	..	..	..	38,440	9,41,585
46	2,62,437	2,61,422	31,953	50,766	19,576	83,617	3,881	60,588	30,22,323
47	5,65,000	10,28,941	9,948	28,01,787	55,498	35,754	83,635	1,28,279	1,41,03,184
48	..	3,00,000	..	..	14,17,600	1,42,08,003	..	..	1,88,60,339
49	1,12,875	7,23,129	2,971	26,165	..	9,940	..	24,695	69,66,368
50	..	..	..	..	..	..	..	..	64,57,621
51	6,00,000	..	..	..	..	..	..	..	24,48,588
52	775	20,351	..	..	..	..	..	96	22,22,632
53	25,33,540	31,92,387	4,14,545	32,36,465	18,47,365	1,48,30,983	2,69,275	6,70,442	9,37,18,289
54	89,07,928	69,60,777	14,12,509	15,59,810	3,06,437	2,69,728	2,83,451	29,95,019	46,42,73,487

## No. 3.—ACCOUNT showing by MAJOR HEADS the EXPENDITURE on

HEADS OF EXPENDITURE.	No of account	Page.	India General.	Baluchistan.	Coorg.	Madras.	Bombay.	Bengal.	Item No.
			R	R	R	R	Rs	R	
Brought forward			26,84,62,408	10,48,662	21,354	1,64,71,506	8,00,21,267	7,55,60,633	55
<b>F.—Civil Administration—consolid.</b>			4,37,33,224	60,73,665	515	27,69,482	61,45,845	80,00,555	56
39.—Public Health	58A	278	8,80,905	9,149	..	20,399	43,802	3,25,054	57
40.—Agriculture . . .	59A	285	37,80,220	62,002	..	..	1,607	4,25,000	58
41.—Veterinary . . .	60A	289	7,78,378	49,534	..	..	..	..	59
42.—Co-operation . . .	61A	292	61,253	140	..	..	..	..	60
43.—Industries . . .	62A	295	6,78,815	..	..	..	..	1,89,934	61
44.—Aviation . . .	63A	299	35,34,128	..	..	..	..	..	62
45.—Broadcasting . . .	64A	302	9,83,564	..	..	3,93,354	3,45,301	3,83,527	63
46.—Indian Stores Department	65A	304	21,66,659	..	..	..	..	..	64
47.—Miscellaneous Department	66A	308	6,38,926	17,019	50	95,429	39,305	10,15,712	65
Total			5,72,36,072	62,11,509	565	32,78,664	65,75,860	1,03,39,782	66
<b>G.—Currency and Mint—</b>									
48.—Currency . . .	67A	314	14,727	..	..	..	13,76,304	..	67
49.—Mint . . .	68A	317	1,13,471	..	..	..	12,35,622	11,83,076	68
Total			1,28,198	..	..	..	26,12,126	11,83,076	69
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>									
50.—Civil Works . . .	70A	323	2,32,34,652	17,84,821	16	40,348	1,53,695	11,68,039	70
<b>J.—Miscellaneous—</b>									
54.—Famine	78	354	33,80,011	..	..	..	..	..	71
55.—Superannuation Allowances and Pensions . . .	79A	362	2,19,58,154	1,72,831	892	7,82,703	9,19,669	16,03,630	72
56.—Stationery and Printing . . .	80A	367	52,75,243	3,173	..	13,224	50,204	1,215	73
57.—Miscellaneous	81A	370	12,70,657	2,43,619	3,777	3,779	1,19,467	1,85,866	74
Total			3,16,84,005	4,19,623	4,669	7,99,706	10,89,340	17,90,711	75
<b>JJ.—Miscellaneous—Capital Account within the Revenue Account—</b>									
55-A.—Commutation of Pensions financed from Ordinary Revenues . . .	79B	363	—1,11,737	..	..	..	..	..	76
<b>K.—Defence Services—</b>									
58.—Defence Services—Effective . . .	86B	379	41,56,44,121	..	..	..	..	..	77
59.—Defence Services—Non-effective . . .	87B	381	8,69,98,601	..	..	..	..	..	78
Total			50,26,42,722	..	..	..	..	..	79
<b>L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—</b>									
61.—Grants-in-aid to Provincial Governments	88	386	..	..	1,16,200	..	..	..	80
62.—Miscellaneous Adjustments between Central and Provincial Governments	89	387	..	..	..	26,676	24,783	29,536	81
Total			..	..	1,16,200	26,676	24,783	29,536	82
<b>M.—Extraordinary Items—</b>									
63.—Extraordinary charges	90A	391	..	2,68,418	..	..	..	..	83
64.—Expenditure connected with the War, 1939	91A	392	8,66,564	6,947	..	75,751	3,07,307	1,66,648	84
64A.—Transfer to Revenue Reserve Fund . . .	91B	393	7,77,16,233	..	..	..	..	..	85
Total			7,86,82,797	2,75,365	..	75,751	3,07,307	1,66,648	86
<b>Total Expenditure on Revenue Account . . .</b>			96,20,59,177	97,39,960	1,42,804	2,06,92,651	9,07,84,578	9,02,38,425	87

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1940—*concl'd.*

Item No.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Orissa.	Sind.	Total.
	R	R	R	R	R	R	R	R	R
55	89,07,926	69,60,777	14,12,508	15,59,810	8,08,437	2,69,728	2,83,461	29,95,019	46,42,73,48'
56	25,33,540	31,92,387	4,14,545	32,38,465	18,47,366	1,48,30,983	2,69,275	6,70,442	9,37,18,289
57	..	..	..	..	..	..	500	61,638	13,41,447
58	..	..	..	..	..	..	..	..	42,68,829
59	..	..	..	..	..	..	..	..	8,27,912
60	..	..	..	..	..	..	..	..	61,393
61	..	..	..	..	..	..	..	..	8,68,749
62	..	..	..	..	..	..	..	..	35,34,128
63	1,96,073	2,03,253	..	..	..	42,634	..	..	25,46,706
64	..	..	..	..	..	..	..	..	21,66,659
65	19,837	16,921	9,661	8,774	18,411	5,388	3,071	20,376	19,08,880
66	27,48,450	34,12,561	4,24,206	32,45,239	18,65,777	1,48,79,005	2,72,546	7,62,456	11,12,42,982
67	..	..	..	..	..	..	..	..	13,91,031
68	..	..	..	..	..	..	..	..	25,32,369
69	..	..	..	..	..	..	..	..	39,23,400
70	..	2,03,885	1,33,843	4,679	1,20,756	11,324	3,494	74,781	2,69,34,533
71	..	..	..	..	..	..	..	..	33,80,011
72	6,68,096	7,57,078	1,31,962	2,93,988	1,46,822	3,92,234	20,872	1,48,970	2,79,97,901
73	16,257	13,679	704	94	563	5,027	5	6,367	53,85,755
74	1,26,958	3,942	243	220	215	738	678	9,405	19,66,564
75	8,11,311	7,74,699	1,32,909	2,94,302	1,47,600	3,97,999	21,555	1,64,742	3,87,33,231
76	..	..	..	..	..	..	..	..	—1,11,737
77	..	..	..	..	..	..	..	..	41,56,44,121
78	..	..	..	..	..	..	..	..	8,69,98,601
79	..	..	..	..	..	..	..	..	50,26,42,722
80	25,00,000	..	..	..	30,00,000	1,00,00,000	43,00,000	1,05,00,000	3,04,16,200
81	20,833	6,907	15,769	12,195	3,566	968	1,885	11,810	1,54,928
82	25,20,833	6,907	15,769	12,195	30,03,566	1,00,00,968	43,01,885	1,05,11,810	3,05,71,128
83	..	..	..	..	..	..	..	..	2,68,418
84	733	20,849	16,230	3,436	1,003	5,096	8,696	1,415	14,80,675
85	..	..	..	..	..	..	..	..	7,77,16,233
86	733	20,849	16,230	3,436	1,003	5,096	8,696	1,415	7,94,55,326
87	1,49,89,253	1,13,69,678	21,35,466	51,19,661	54,47,139	2,55,64,120	48,91,927	1,45,00,223	1,25,76,75,082

RECEIPTS.	No. of account.	No. of page.	TOTAL.
<b>Ordinary Revenue</b> (as per Account No. 2) . . . . .	2	15	R 1,25,76,75,082
Carried over .			1,25,76,75,082

of the CENTRAL GOVERNMENT for the year ended 31st March 1940.

DISBURSEMENTS.	No. of account	No. of page.	TOTAL.
			R
Expenditure on Revenue Account (as per Account No. 3)			21 1,25,76,75,082
<i>Other expenditure.</i>			
Railway, Irrigation, Posts and Telegraphs and other Capital Accounts outside the Revenue Account—			
BB.—Construction of State Railways—			
Commercial . . . . .	23	110	4,67,53,040
Strategic . . . . .	23	112	—19,45,492
DD.—Capital Outlay on Posts and Telegraphs			
	37A	191	5,50,671
FF.—{ Capital Outlay on Schemes of Agricultural Improve- ment and Research . . . . . Capital Outlay on Vizagapatam Port . . . . .	59B	286	—433
	48D	246	45,607
HH.—Initial Expenditure on New Capital at Delhi . .			
	72	331	17,74,006
JJ.—Miscellaneous—			
Payments of Commuted Value of Pensions . . . .	79B	363	—10,13,850
TOTAL .			4,61,65,549
Carried over .			1,30,38,40,631



## No. 4.—ACCOUNT of RECEIPTS AND DISBURSEMENTS

RECEIPTS.	No. of account.	No. of page.	TOTAL.
Brought forward			R 1,25,76,75,082
<b>N.—Public Debt incurred—</b>			
<b>A.—Debt raised in India—</b>			
<b>I.—Permanent Debt—</b>			
5 per cent. Loan, 1942-47 . . . . .			4,31,00,000
4½ „ „ 1950-55 . . . . .			2,86,00,000
4½ „ „ 1958-68 . . . . .			1,39,00,000
4 „ „ 1948-53 . . . . .			1,03,00,000
3½ „ „ 1842-43 . . . . .			7,50,00,000
3½ „ „ 1900-01 . . . . .	17	93 402	1,71,00,000
3½ „ „ 1954-59 . . . . .			20,00,000
3 „ „ 1896-97 . . . . .			2,95,50,000
3 „ „ 1949-52 . . . . .			55,00,000
3 „ „ 1963-65 . . . . .			15,72,08,000
TOTAL .			38,22,58,000
Net .			12,28,09,684
<b>II.—Floating Debt—</b>			
Treasury Bills . . . . .	93	403 }	2,25,38,00,000
Other Floating Loans . . . . .			32,50,00,000
TOTAL .			2,57,88,00,000
Net .			8,40,50,000
Carried over			4,21,87,33,082

of the CENTRAL GOVERNMENT for the year ended 31st March 1940—*contd.*

DISBURSEMENTS.	No of account	No. of page.	TOTAL.
Brought forward			R 1,30,38,40,631
<b>N.—Public Debt Discharged—</b>			
<b>A.—Debt raised in India—</b>			
<b>I.—Permanent Debt—</b>			
6½ per cent. Treasury Bonds, 1935 .			1,09,300
6 per cent. Bonds, 1930 . . . . .			7,300
6 per cent. Bonds, 1926 . . . . .			1,000
6 per cent. Bonds, 1927 . . . . .			100
6 per cent. Bonds, 1931 . . . . .			1,500
6 per cent. Bonds, 1932 . . . . .			32,700
6 per cent. Bonds, 1933-36 . . . . .			17,400
5½ per cent. Loan, 1938-40 . . . . .			21,75,400
5½ per cent. War Bonds, 1920 . . . . .			3,375
Other 5½ per cent. War Bonds . . . . .			12,425
5 per cent. War Loan, 1929-47 . . . . .			18,825
5 per cent. Bonds, 1933 . . . . .			33,700
5 per cent. Bonds, 1935 . . . . .	93	402 & 403 }	1,18,600
5 per cent. Loan, 1939-44 . . . . .			19,89,59,600
5 per cent. Loan, 1940-43 . . . . .			5,78,65,000
5 per cent. Loan, 1945-55 . . . . .			400
4½ per cent. Bonds, 1934 . . . . .			11,700
4 per cent. Terminable Loan, 1915-16 . . . . .			100
4 per cent. Conversion Loan, 1916-17 . . . . .			19,400
4 per cent. Loan, 1934-37 . . . . .			3,200
3½ per cent. Loan, 1842-43 . . . . .			3,000
3½ per cent. Loan, 1854-55 . . . . .			2,191
3½ per cent. Loan, 1870 . . . . .			2,000
3½ per cent. Loan, 1900-01 . . . . .			1,100
3 per cent. Loan, 1896-97 . . . . .			(a) 49,000
TOTAL			25 94,46,316
NET			0
<b>II.—Floating Debt—</b>			
Treasury Bills . . . . .			2,16,97,50,000
Other Floating Loans . . . . .		403 }	32,50,00,000
TOTAL			2,49,47,50,000
NET			0
<b>B.—Debt raised in England—</b>			
<b>Permanent Debt—</b>			
India 6 per cent Bonds, 1935 . . . . .			667
India 5½ per cent Stock, 1936 . . . . .			1,382
India 5 per cent Stock, 1942-47 . . . . .			4,31,00,000
India 4½ per cent Stock, 1950-55 . . . . .			3,11,14,998
India 4½ per cent Stock, 1958-68 . . . . .	93	405	1,39,00,000
India 4 per cent Stock, 1948-53 . . . . .			1,03,00,000
India 3½ per cent Stock, 1931 . . . . .			7,50,00,000
India 3½ per cent Stock, 1951-59 . . . . .			20,00,000
India 3 per cent Stock, 1948 . . . . .			4,95,00,000
India 3 per cent Stock, 1949-52 . . . . .			55,00,000
Capital portion of Annuities created in purchase of Railways . . . . .	93		2,80,25,162
TOTAL			25,84,42,209
NET			25,84,42,209
Carried over			4,31,64,81,156

(a) Includes Rs. 40,900 relating to discharge due to the conversion of 3 per cent. Loans into 3½ per cent. Loans [vide note (a) on page 403.]

## No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS

RECEIPTS.	No. of account.	No. of page.	TOTAL.
			R
Brought forward .			4,21,87,33,082
<b>-Unfunded Debt—</b>			
Deposits of Service Funds . . . . .	96	411	27,16,226
Savings Bank Deposits . . . . .	97	412	41,66,07,265
Post Office Cash Certificates . . . . .			10,25,71,623
State Provident Funds . . . . .			8,86,67,111
Other Accounts . . . . .			1,27,18,708
<b>TOTAL</b> .			62,32,81,133
<b>NET</b> .			0
<b>P. —Deposits and Advances—</b>			
Depreciation Reserve Fund—Railways . . . . .	25	126	12,58,53,963
Renovals Reserve Fund—Posts and Telegraphs . . . . .	40	195	23,05,000
Other Reserve Funds bearing interest . . . . .	104	430	5,03,197
Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds . . . . .	99	418	1,25,15,000
Other Appropriations . . . . .	42	215	1,74,85,000
Silver Redemption Reserve . . . . .	100	423	50,98,410
Civil Aviation Fund . . . . .	104	430	4,06,000
Central Road Fund . . . . .	102	427	1,61,00,044
Revenue Reserve Fund . . . . .	103	428	7,77,16,233
Fund for Special Frontier Expenditure including Development . . . . .	104	430	5,99,761
Depreciation Reserve Fund—Government Presses . . . . .			87,240
Other Reserve Funds not bearing interest . . . . .			60,959
Deposits of Local Funds . . . . .	105	433	1,85,85,144
Deposits of Branch Line Companies . . . . .	106	435	2,71,075
Civil Deposits . . . . .	107	437	38,66,07,646
Other Deposits . . . . .	107	437	20,24,45,513
Balance of Coorg . . . . .	107	437	1,35,140
Other Accounts . . . . .	102A & 107	427 & 437	16,20,363
Advances . . . . .	..	..	7,56,03,690
Purchases and Sales of Silver . . . . .	101	424	11,80,90,642
Suspense . . . . .	..	..	4,90,31,844
Miscellaneous . . . . .	..	..	4,64,67,912
<b>TOTAL</b> .			1,15,75,79,776
<b>NET</b> .			12,14,49,304

Carried over

5,99,95,93,991

of the CENTRAL GOVERNMENT for the year ended 31st March 1940—*contd.*

DISBURSEMENTS.	No. of account.	No. of page.	TOTAL
			R
Brought forward			4 31,64,81,156
<b>O.—Unfunded Debt—</b>			
Special Loans . . . . .	94	410	3,592
Deposits of Service Funds . . . . .	96	411	39,41,504
Savings Bank Deposits . . . . .			45,21,73,734
Post Office Cash Certificates . . . . .	97	412	12,79,99,863
State Provident Funds . . . . .			6,04,72,638
Other Accounts . . . . .			92,28,373
<b>TOTAL</b>			65,28,19,704
<b>NET</b>			2,95 38,571

**P.—Deposits and Advances—**

Depreciation Reserve Fund—Railways . . . . .	25	126	6,50,98,783
Renewals Reserve Fund—Posts and Telegraphs . . . . .	40	195	20,89,583
Other Reserve Funds bearing interest . . . . .	104	430	1,70,068
Silver Redemption Reserve . . . . .	100	423	50,99,351
Sinking Funds . . . . .	99	418	2,80,13,064
Post Office Cash Certificates Bonus Fund . . . . .	104	430	95,278
Central Road Fund . . . . .	102	427	1,33,49,998
Fund for Economic Development and Improvement of Rural Areas . . . . .			22,23,698
Fund for Development of Civil Aviation . . . . .			10,94,745
Fund for Special Frontier Expenditure including Development . . . . .			6,12,552
Fund for Development of Broadcasting . . . . .	104	430	7,15,133
Civil Aviation Fund . . . . .			89,131
Telephone Development Fund . . . . .			21,14,759
Depreciation Reserve Fund—Government Presses . . . . .			35,085
Other Reserve Funds not bearing interest . . . . .			1,13,27,779
Deposits of Local Funds . . . . .	105	433	1,85,81,733
Deposits of Branch Line Companies . . . . .	106	435	2,69,167
Civil Deposits . . . . .	107	437	37,55,48,393
Other Deposits . . . . .	107	437	21,25,56,773
Other Accounts . . . . .	102A & 107	427 & 437	14,81,355
Advances . . . . .			7,75,66,882
Purchases and Sales of Silver . . . . .	101	424	6,57,54,143
Suspense . . . . .			14,38,25,915
Miscellaneous . . . . .			1,86,12,124

**TOTAL** 1,03,61,30 472

**NET** 0

Carried over 6,00,54 31 332

## No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS

RECEIPTS.	No. of account.	No. of page.	TOTAL.
Brought forward .			R 5,99,95,93,991
<b>Q.—Loans and Advances by the Central Government—</b>			
Advances to Provincial Governments . . . . .	109	441	1,47,25,730
Advances to the Government of Coorg . . . . .			41,977
Advances to Crown Representative . . . . .			15,679
Other Loans and Advances . . . . .			1,31,84,104
TOTAL .			2,79,67,490
NET .			2,14,87,321
<b>S.—Remittances—</b>			
<b>I.—Remittances within India—</b>			
Inland Money Orders . . . . .	..	..	83,27,88,838
Other Local Remittances . . . . .	..	..	38,78,592
Other Departmental Accounts . . . . .	..	..	75,51,703
Other Remittances . . . . .	..	..	1,04,570
Net Receipts from Civil Treasuries by—			
Posts and Telegraphs . . . . .		..	11,18,89,445
Defence Services . . . . .	..	..	42,84,89,745
<b>II.—Remittances between England and India—</b>			
Remittance Account . . . . .	111	457	1,20,73,87,998
TOTAL .			2,59,20,90,891
NET .			3,95,14,955
<b>T.—Transfer of Cash between England and India—</b>			
Remittances through the Reserve Bank . . . . .	112	459	31,89,75,643
TOTAL .			31,89,75,643
NET .			0
Total Receipts .			8,93,86,28,015
<b>V.—Opening Balance—</b>			
India . . . . .	114	462	12,37,14,948
England . . . . .			76,58,868
GRAND TOTAL .			9,07,00,01,831

of the CENTRAL GOVERNMENT for the year ended 31st March 1940—*concl'd.*

DISBURSEMENTS.	No. of account.	No. of page.	TOTAL.
Brought forward			R 6,00,54,31,332
<b>C.—Loans and Advances by the Central Government—</b>			
Advances to Crown Representative . . . . .	109	441	6,68,434
Other Loans and Advances . . . . .			58,11,735
<b>TOTAL</b> .			64,80,169
<b>NET</b> .			0
<b>S.—Remittances—</b>			
<b>I.—Remittances within India—</b>			
Inland Money Orders . . . . .			83,18,88,100
Net Issues from Civil Treasuries to—			
Posts and Telegraphs . . . . .			11,17,75,285
Defence Services . . . . .			42,63,97,902
<b>II.—Remittances between England and India—</b>			
Remittance Account . . . . .	111	457	1,18,25,14,649
<b>TOTAL</b> .			2,55,25,75,936
<b>NET</b> .			0
<b>T.—Transfer of Cash between England and India—</b>			
Remittances through the Reserve Bank . . . . .	112	459	33,93,08,976
<b>TOTAL</b> .			33,93,08,976
<b>NET</b> .			2,03,33,333
<b>Total Disbursements</b> .			8,90,37,96,413
<b>V.—Closing Balance—</b>			
India . . . . .	114	462	15,87,17,475
England . . . . .			74,87,943
<b>GRAND TOTAL</b> .			9,07,00,01,831



Sl. No.	Particulars	Receipts										Expenditure									
		41	201	13,189	23,35,100	71,03,076	29,92,467	13,17,366	3,76,046	10,35,398	4,59,676	25,994	62,996	13,74,948	7,21,179	41	201	13,189	23,35,100	71,03,076	29,92,467
P—Of the Government—	XXI.—Ministry of Justice	226A	5,276	17,64,650	16,83,123	16,51,249	16,51,249	12,01,893	8,72,657	4,26,467	6,14,479	1,83,417	2,10,134	92,629	1,94,642	45	229	5,276	17,64,650	16,83,123	16,51,249
	XXII.—Jails and Convict Settlements	46	233	122	6,33,376	4,06,464	7,02,181	6,90,224	3,67,630	5,23,630	1,60,538	46,702	1,69,807	18,383	1,91,222	46	233	122	6,33,376	4,06,464	7,02,181
	XXIII.—Police	47	234	123	8,10,266	9,85,645	11,04,878	9,27,191	3,67,630	5,23,630	1,60,538	46,702	1,69,807	18,383	1,91,222	47	234	123	8,10,266	9,85,645	11,04,878
	XXIV.—Education and Prisons	48A	243	237	23,077	22,97,302	16,03,309	14,10,018	91,37,138	7,40,774	7,38,084	6,104	1,56,568	1,88,274	41	243	237	23,077	22,97,302	16,03,309	14,10,018
	XXV.—Medical	56	287	9,420	10,08,435	13,15,228	9,00,643	3,71,889	12,38,436	2,92,471	98,683	1,05,979	1,32,748	22,577	1,55,277	56	287	9,420	10,08,435	13,15,228	9,00,643
	XXVI.—Public Health	57	273	9,420	10,08,435	13,15,228	9,00,643	3,71,889	12,38,436	2,92,471	98,683	1,05,979	1,32,748	22,577	1,55,277	57	273	9,420	10,08,435	13,15,228	9,00,643
	XXVII.—Agriculture	58	277	9,108	2,59,672	27,28,876	4,55,657	3,32,641	3,96,297	1,51,046	239,689	17,486	22,577	69,087	4,07,309	58	277	9,108	2,59,672	27,28,876	4,55,657
	XXVIII.—Veterinary	59	288	808	3,19,409	4,27,302	1,92,370	2,11,262	16,64,471	3,43,029	3,24,652	97,815	1,13,377	69,087	4,07,309	59	288	808	3,19,409	4,27,302	1,92,370
	XXIX.—Co-operation	60	288	802	1,12,696	39,180	88,872	1,31,436	2,87,739	2,20,113	63,941	35,776	10,665	22,065	8,396	60	288	802	1,12,696	39,180	88,872
	XXX.—Industries	61	291	6,439	3,83,695	3,25,340	4,78,484	1,96,690	4,12,760	57,783	16,704	11,376	13,812	22,065	47,466	61	291	6,439	3,83,695	3,25,340	4,78,484
Q.—Of the Provincial Governments—	XXXVI.—Miscellaneous Department	62	294	..	21,62,610	4,42,686	18,26,448	6,87,301	7,75,090	1,47,985	30,130	41,761	1,616	27,662	85,346	62	294	..	21,62,610	4,42,686	18,26,448
	XXXVII.—Miscellaneous Department	66	307	2,194	7,73,493	1,79,814	1,91,935	1,58,830	5,05,429	1,47,985	54,905	47,937	—2,910	2,462	18,673	66	307	2,194	7,73,493	1,79,814	1,91,935
TOTAL		67,096	91,03,924	1,10,31,380	93,68,037	80,90,789	10,31,809	61,82,085	29,59,345	13,36,632	8,07,301	8,23,187	7,71,594	9,95,789	67,096						
R.—Civil Works and Miscellaneous Public Improvements—	XXXIX.—Civil Works	70	322	13,984	30,93,571	37,01,308	35,49,986	17,95,350	29,77,776	10,90,080	12,41,496	10,91,121	8,23,187	7,71,594	9,95,789						
	XL.—Bombay Development Scheme	71	326	..	..	11,80,352	..	..	..	..	..	..	..	..	..						
L.—Electricity Schemes—	XLI.—Receipts from Electricity Schemes	75	338	..	53,83,074	6,473	..	44,91,726	..	..	..	..	4,10,298	..	..						
	XLII.—Receipts from Electricity Schemes	75	339	..	40,46,557	6,077	..	34,67,075	..	..	..	..	2,99,976	..	..						
L.—Miscellaneous—	XLIII.—Transfers from Finance	75	338	..	12,98,517	306	..	10,86,691	—1,612	..	..	..	1,59,322	..	..						
	XLIV.—Receipts in aid of Super-annuation	79	339	13	9,72,075	7,40,863	3,00,043	9,447	..	..	4,96,009	..	..	..	..						
L.—Miscellaneous—	XLV.—Stationery and Printing	80	365	977	4,25,912	3,29,887	4,06,985	8,11,751	2,66,518	2,20,872	66,388	47,101	26,131	37,662	21,390						
	XLVI.—Miscellaneous	81	369	3,069	14,34,401	1,11,136	9,30,584	24,37,780	18,18,496	1,61,891	3,83,414	3,83,414	2,75,962	2,13,310	1,79,469						
TOTAL		4,091	21,32,448	20,19,922	25,76,884	18,82,792	39,31,157	13,68,444	12,34,796	6,54,491	3,22,974	6,54,491	3,22,974	2,66,666	2,91,191						
L.—Contingencies, etc.—	XLIX.—Grants-in-aid from Central Government	88	386	1,16,200	..	..	..	25,00,000	..	..	..	30,00,000	1,00,00,000	43,00,000	1,05,00,000						
	L.—Miscellaneous Adjustments between Central and Provincial Governments	89	387	..	26,676	24,783	29,636	20,533	3,85,491	16,760	12,185	3,996	968	1,886	11,810						
TOTAL		1,14,300	26,676	24,783	29,636	25,30,833	3,85,491	15,760	12,185	3,996	968	3,003,666	1,00,00,000	43,01,886	1,06,11,810						
M.—Extraordinary Items—	LI.—Extraordinary Receipts	90	390	..	..	3,14,034	41,85,142	..	41,82,759	1,44,397	..	..	..	..	85,11,185						
	LI.—Extraordinary Receipts	90	390	..	..	3,14,034	41,85,142	..	41,82,759	1,44,397	..	..	..	..	85,11,185						
TOTAL		18,90,887	16,65,90,582	13,14,32,381	14,31,98,617	13,92,08,663	12,11,08,826	5,47,90,942	5,08,49,984	2,93,32,899	1,82,60,774	1,87,88,259	4,28,67,404	4,28,67,404	4,28,67,404						



**No. 6.—ACCOUNT showing by MAJOR HEADS the EXPENDITURE ON REVENUE ACCOUNT of the several PROVINCIAL GOVERNMENTS and the GOVERNMENT of**  
**Coast for the year ended 31st March 1940.**

<b>6.—Irrigation, etc., Revenue Account—</b>												
17—Works for which Capital Accounts are kept—												
Interest on capital	29	142 & 143	87,90,575	41,69,444	20,95,976	1,12,47,427	1,47,45,888	11,50,115	..	19,547	10,75,000	1,05,39,088
18—Other Revenue Expenditure financed from ordinary revenues	35	183	39,05,318	10,40,075	18,30,950	2,61,568	10,79,723	4,51,547	6,02,765	4,38,538	3,01,717	4,37,771
18 (1)—Other Revenue expenditure financed from Finance Relief Fund	35	183	..	1,23,938	..	..	..	..	..	..	..	..
TOTAL			6,190	1,26,95,993	39,96,926	1,15,08,935	1,58,25,611	16,01,662	6,02,765	4,58,085	13,74,717	1,70,66,839
<b>90.—Irrigation, etc., Capital Outlay (within the Revenue Account)—</b>												
19.—Construction of Irrigation, etc., Works—												
B.—Financed from ordinary revenues	31	187 & 188	..	1,30,039	24	—408	..	..	..	..	16,082	..
<b>II.—Debt Service—</b>												
22.—Interest on Debt and Other Obligations	41B	212	6,932	66,40,096	1,64,38,901	18,49,824	1,38,37,031	1,41,69,172	6,44,014	28,76,328	5,07,260	2,59,031
Deduct—Transfers—												
Interest transferred to:—												
Irrigation	41B	212	..	87,90,575	41,69,444	7,105	1,12,47,427	1,47,45,888	715	..	..	1,33,09,480
Electricity Schemes	41B	212	..	22,61,518	..	..	..	27,31,822	..	..	..	2,03,993
Other Government Commercial Departments and Undertakings	41B	212	..	90,374	5,992	..	..	..	..	..	..	..
Forests	41B	213	..	..	33,738	..	28,435	34,766	..	71,953	..	797
Subventions from Central Road Fund	41B	213	..	..	..	..	75,482	..	..	68,422	..	..
Interest Portion of Equated Payments on account of committed value of Payments	41B	213	..	37,992	3,44,937	1,97,466	2,90,517	3,91,353	23,108	4,04,308	95,684	..
Net Expenditure	41B	213	6,932	—65,40,193	1,18,43,990	17,16,093	22,05,170	—37,34,657	6,20,793	21,41,845	4,11,576	30,491
23.—Appropriation for Reduction or Avoidance of Debt	42	215	..	6,74,397	6,85,579	..	44,72,431	19,88,010	..	3,97,962	..	1,61,000
TOTAL			6,932	—38,65,766	1,25,38,869	17,11,053	69,77,801	—17,46,047	6,20,793	25,39,507	4,11,576	1,81,491
Carried over			2,84,387	2,98,77,441	3,46,49,914	1,60,76,189	3,39,99,720	2,35,95,660	60,49,630	95,94,170	53,29,111	15,06,908
											1,20,131	6,17,229
											33,22,083	2,04,09,988

CoORG for the year ended 31st March 1940—concl'd.

[illegible]



## No. 7.—Account of Receipts and Disbursements of the several Provincial Governments and the ended 31st

RECEIPTS.	DETAILS OF SUBSIDIARY ACCOUNTS.		Government of Coorg.	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab.
	No. of sect.	Page.						
<b>Ordinary Revenue as per Account No. 5.</b>	5	31	R 12,90,857	R 16,65,90,282	R 13,14,22,881	R 14,31,66,517	R 13,62,08,563	R 12,11,08,826
<i>Other Receipts</i>								
<b>R.—Public Debt—</b>								
Permanent Debt . . . . .	93A	406	..	1,50,00,000	..	..	..	2,50,95,500
Floating Debt . . . . .		and	..	8,46,00,000	41,00,000	2,25,00,000	4,15,00,000	2,20,00,000
<b>TOTAL</b>				9,96,00,000	41,00,000	2,25,00,000	4,15,00,000	4,70,95,800
<b>O.—Unfunded Debt—</b>								
State Provident Funds	97	413-14	..	72,35,860	57,14,987	70,55,377	56,69,940	53,15,748
Special Loans	94	410	..	..	13,50,100	..	..	..
<b>P.—Deposits and Advances—</b>								
Famine Relief Fund . . . . .	98	416	..	1,98,703	2,19,514	2,33,318	1,96,144	2,00,000
Appropriation for Reduction or Avoidance of Debt—								
Sinking Funds . . . . .	99	418	..	10,23,983	..	..	30,62,043	5,91,243
Sinking Fund Investment Account	99	418	..	..	..	..	13,888	..
Other Appropriations . . . . .	42	215	..	—3,49,586	6,85,879	..	14,10,432	14,02,409
Depreciation Reserve Fund—Irrigation	104	430	..	..	..	..	9,86,976	..
Deposits for Development of Rural Water Supply (Madras)	104	431	..	11,974	..	..	..	..
Depreciation Reserve Fund—Electricity	104	431	..	7,96,583	..	..	..	11,58,266
Depreciation Reserve Fund—Government Presses	104	431	..	1,51,146	22,948	89,666	52,047	45,604
Special Development Fund (Bombay)	104	431	..	..	25,00,000	..	..	..
Special Reserve Fund—Electricity	104	431	..	3,14,633	..	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns	104	430-31	..	18,963	7,87,966	..	..	..
Provincial Road Funds . . . . .	104	431	..	..	23,40,668	..	11,88,500	..
General Police Fund . . . . .	104	431	..	—79,358	..	..	..	..
Deposits of Local Funds . . . . .	105	433	..	8,69,88,267	3,21,14,955	2,64,63,216	2,58,58,671	2,86,27,032
Civil Deposits . . . . .	107	437	..	5,83,13,331	5,32,82,507	4,56,43,528	4,29,60,514	3,67,13,410
Transfers from Famine Relief Fund	98	416	..	..	..	..	1,50,000	..
Other Accounts . . . . .	102 and 107	427 and 437	16,104	13,04,965	26,09,868	29,48,646	34,92,936	23,92,257
Advances . . . . .	..	..	..	33,85,174	18,88,660	21,22,909	28,42,512	22,89,718
Suspense . . . . .	..	..	..	27,06,522	2,65,313	30,81,694	1,09,265	7,962
Miscellaneous . . . . .	..	..	..	6,11,016	..	..	4,25,000	7,91,300
<b>TOTAL</b>			16,104	15,53,88,316	9,67,18,278	8,05,82,977	8,27,28,928	7,32,19,191
<b>R.—Loans and Advances by Provincial Governments</b>	110	443 to 445	92,303	69,09,172	66,59,469	40,86,615	48,10,416	14,03,641
<b>R.—Remittances—</b>								
Adjusting Account between Central and Provincial Governments	..	..	..	2,43,830	76,917	..	19,270	..
Inter-Provincial Suspense Account	..	..	..	—8,668	2,917	..	514	..
Other Local Remittances	..	..	..	..	2,80,314	1,19,389	1,45,144	..
<b>Total Provincial Receipts</b>	..	..	13,99,264	43,69,63,772	24,63,25,763	25,75,10,875	27,00,72,775	24,81,43,206
<b>Opening Balance, 1st April 1939</b>			1,92,950	76,60,699	77,78,413	91,01,096	70,95,184	1,00,65,160
<b>GRAND TOTAL</b>			15,92,214	44,36,24,471	25,41,04,176	26,66,11,971	27,71,67,959	25,82,08,366

Government of Coorg, showing the amounts received and paid on each account for the year March, 1940.

DISBURSEMENTS.	DETAILS OF SUBSIDIARY ACCOUNTS		Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	No. of acct.	Page	R	R	R	R	R	R
<b>Expenditure on Revenue Account as per Account No. 6.</b>	6	36	12,11,720	16,37,88,938	12,83,27,379	13,71,23,920	13,44,62,024	11,95,59,633
<i>Other Disbursements.</i>								
<b>Forest, Irrigation, and Other Capital Accounts outside the Revenue Account—</b>								
06.—68—Construction of Irrigation, etc., Works	31	157 to 161		4,16,699	42,190	—45,714	21,35,730	1,28,11,533
FF.—70—Capital Outlay on Improvement of Public Health	58-B	280			74,355	..	..	..
72—Capital Outlay on Industrial Development	62-B	296		36,195	..	..	..	..
HE.—80—Bombay Development Scheme	73	333	..		—57,650	..	..	..
81—Civil Works	74	335 to 344		14,96,634	..	..	1,92,313	13,42,238
II.—81—A Capital Outlay on Electricity Schemes	76-A	347		68,88,647	..	..	..	19,35,094
JJ.—83.—Payments of Commuted Value of Pensions	79-B	363		—8,83,708	4,00,509	—2,56,791	—3,974	2,96,693
85—Payments to Retrenched Personnel	84	374		..	..	..	—14,995	..
<b>TOTAL</b>				79,54,487	4,59,404	—3,02,505	23,09,074	1,63,85,558
<b>N.—Public Debt—</b>								
Permanent Debt	93A	406 & 407		6,11,300	22,800		4,66,700	7,91,300
Floating Debt				8,46,00,000	41,00,000	1,95,00,000	3,55,00,000	2,20,00,000
Loans from the Central Government			41,977	5,86,304	62,32,075	..	22,66,488	14,98,120
<b>TOTAL</b>			41,977	8,57,97,604	1,03,54,875	1,95,00,000	3,82,33,188	2,42,94,420
<b>O.—Unfunded Debt—</b>								
State Provident Funds	97	413 to 414		52,83,778	47,89,320	56,11,215	41,30,331	31,50,340
Special Loans	94	410			11,99,893	..	..	..
<b>P.—Deposits and Advances—</b>								
Famine Relief Fund	98	416		10,69,374	3,57,960	1,98,969	1,59,447	..
Appropriation for Reduction or Avoidance of Debt—								
Sinking Funds	99	418		6,02,598	..	..	4,30,095	7,46,579
Sinking Fund Investment Account	99	418			..	..	26,48,234	..
Depreciation Reserve Fund—Government Presses	104	431		1,36,487	20,474	9,392	5,394	14,749
Special Development Fund (Bombay)	104	431			15,64,542	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns	104	431		4,940	7,72,047	..	..	..
Scheduled Castes Education Fund (Bengal)	104	431	..			89,829	..	..
Fund for Development of Rural Water Supply (Madras)	104	431	..	4,18,743	..	..	..	..
Depreciation Reserve Fund—Electricity	104	431	..	2,71,824	..	..	..	..
Special Reserve Fund—Electricity	104	431	..	85,414	..	..	..	..
Depreciation Reserve Fund—Irrigation	104	430	..	..	..	..	1,43,958	..
Special Development Fund (Punjab)	104	431	..	..	..	..	..	9,94,941
General Road Funds	104	431	..	..	9,18,629	..	7,06,682	..
General Police Fund	104	431	..	..	..	..	1,21,769	..
Deposits of Local Funds	105	433	..	8,85,71,727	3,25,91,753	2,64,80,202	2,69,77,964	2,96,21,397
Civil Deposits	107	437	..	5,92,36,518	5,12,96,719	4,49,13,009	4,15,90,454	3,45,08,277
Other Accounts	102A & 107	427 & 437	10,427	27,72,748	31,41,810	35,45,669	37,68,622	27,66,036
Advances				33,71,441	20,14,052	20,90,881	51,13,209	23,67,849
Suspense					83,04,537	27,961	27,053	1,23,61,552
<b>TOTAL</b>			10,427	15,65,41,814	10,09,42,523	7,73,35,912	8,16,96,881	8,33,08,380
<b>R.—Loans and Advances by Provincial Governments</b>	110	443 to 445	..	1,04,41,487	10,74,430	56,56,701	23,93,996	51,79,880
<b>S.—Remittances—</b>								
Adjusting Account between Central and Provincial Governments	..	..	..	..	..	14,946	6	2,16,513
Inter-Provincial Suspense Account	..	..	..	..	..	4,785	..	811
Other Local Remittances	..	..	..	4,17,922	..	..	..	3,69,943
<b>Total Provincial Disbursements</b>			12,64,124	43,01,76,010	24,71,87,824	24,49,44,974	26,32,14,500	25,24,49,978
<b>Closing Balance, 31st March 1940</b>				3,28,090	1,34,48,461	69,16,352	2,16,66,997	1,39,53,469
<b>GRAND TOTAL</b>			15,92,214	44,35,24,471	25,41,04,176	26,66,11,971	27,71,67,969	25,82,08,366

**No. 7.—Account of Receipts and Disbursements of the several  
paid on each account for the**

RECEIPTS.	DETAILS OF SUBSIDIARY ACCOUNTS		Government of Bihar.	Government of Central Provinces and Bear	Government of Assam.	Government of North-West Frontier Province	Government of Orissa.	Government of Sind.	Total.
	No. of acct	R P A							
<b>Ordinary Revenue as per Account No 5</b>	5	31	R 5,47,60,342	R 5,08,49,984	R 2,93,32,899	R 1,82,60,734	R 1,87,88,259	R 4,28,87,404	R 91,36,67,528
<i>Other Receipts.</i>									
<b>M.—Public Debt—</b>									
Form interest Debt	93-A	406	29,00,000	75,20,800	1,92,00,000	..	..	..	4,76,16,600
Floating Debt		407		3,06,00,000	..	..	..	..	22,74,00,000
<b>TOTAL</b>			29,00,000	3,81,20,800	1,92,00,000	..	..	..	27,50,16,600
<b>O.—Unfunded Debt—</b>									
State Provident Funds	97	15	26,56,872	25,53,235	16,63,521	4,61,122	6,33,768	10,49,451	3,99,99,881
Special Loans	94	410				..	..	..	13,50,000
<b>P.—Deposits and Advances—</b>									
Famine Relief Fund	98	416	48,273	1,65,396	..	11,503	38,250	34,241	13,45,342
Appropriation for Reduction or Avoidance of Debt—									
Sinking Funds	99	418		2,98,500	..	1,57,164	..	..	51,32,933
Sinking Fund Investment Account	99	418				3,00,587	..	..	3,14,475
Other Appropriations	42	215	..	1,06,962	..	..	..	3,71,736	36,27,732
Sinking Funds for Loans granted to Local Bodies, etc.	99-A	410		496	..	..	..	..	496
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government	104	431	2,621	..	..	..	..	..	2,621
Fund for financing Public and Private Irrigation Works	104	431	1,00,000						1,00,000
Fund for Economic Development and Improvement of Rural Areas.	104	432		627	..	..	..	..	627
Depreciation Reserve Fund— Irrigation	104	431		..	..	..	..	..	9,66,976
Fund for Development of Rural Water Supply (Madras)	104	431		..	..	..	..	..	11,974
Depreciation Reserve Fund— Electricity	104	431		..	..	..	..	..	19,44,839
Depreciation Reserve Fund —Government Process	104	432	..	37,591	11,734	17,830	..	11,783	4,40,319
Special Development Fund (Bombay)	104	431		..	..	..	..	..	25,00,000
Special Reserve Fund —Electricity	104	431	..	..	..	..	..	..	3,14,633
Deposits of Depreciation Reserve of Government Commercial Concerns	104	431		29,826	..	92,229	..	..	9,28,994
Provincial Road Funds	104	432		..	..	52,804	..	..	35,81,772
General Police Fund	104	431 & 432	40,891	1,027	14,900	..	..	..	—22,637
Person Equalisation Fund	104	431		1,43,033					1,43,033
Deposits of Local Funds	105	434	1,68,04,970	1,06,16,035	49,94,728	27,28,540	42,40,889	88,78,722	24,78,10,025
Civil Deposits.	107	437	1,42,31,427	99,63,410	36,96,842	29,48,134	28,33,683	1,06,56,633	28,04,43,428
Transfers from Famine Relief Fund	98	416							1,50,000
Other Accounts	102A and 107	427 & 437	5,30,022	9,46,551	7,24,373	6,30,602	10,81,465	7,17,951	1,73,96,740
Advances	..		5,11,279	30,90,785	..	3,24,244	86,934	3,74,564	1,69,16,729
Suspense	..		17,633	23,018	790	12,92,233	6,419	4,850	75,17,699
Miscellaneous	..					3,20,700			21,48,016
<b>TOTAL</b>			3,24,30,102	2,52,74,103	94,43,367	88,76,370	82,87,640	2,07,50,480	69,37,16,866
<b>R.—Loans and Advances by Provincial Governments</b>	110	446 & 448	12,83,167	27,27,924	3,19,214	4,64,145	1,54,759	3,98,579	2,93,09,394
<b>S.—Remittances—</b>									
Adjusting Account between Central and Provincial Governments	..		..	34,220	18,152	10,135	4,633	4,953	4,12,110
Inter-Provincial Suspense Account	..		13,494	58	..	..	..	..	12,315
Other Local Remittances.	..		54,050	65,686	6,34,170	..	..	53,385	13,82,138
<b>Total Provincial Receipts</b>			9,40,98,017	11,96,25,010	6,06,11,323	2,80,73,506	2,78,69,059	6,51,74,252	1,85,48,56,532
<b>Opening Balance 1st April 1939</b>			66,13,542	43,01,198	27,34,206	20,11,408	26,71,776	30,07,085	6,32,22,717
<b>GRAND TOTAL</b>			10,07,11,559	12,39,27,208	6,33,35,529	3,00,83,914	3,05,40,835	3,81,81,337	1,91,80,89,239

Provincial Governments, and the Government of Coorg, showing the amounts received and year ended 31st March, 1940.

DISBURSEMENTS.	DETAILS OF SUBSIDIARY ACCOUNTS		Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North- West Frontier Province	Government of Orissa	Government of Sind.	TOTAL.
	No. of acct.	Page							
Expenditure on Revenue Account as per Account No. 6			R 5,35,78,820	R 4,75,60,046	R 2,92,32,727	R 1,87,11,035	R 1,84,04,758	R 4,05,07,944	R 89,24,08,744
Other Disbursements.									
Forest, Irrigation and other Capital Accounts outside the Revenue Account—									
AA—65.—Capital Outlay on Forests	18-B	87		—5,214	..	..	..	..	—5,214
CC—68.—Construction of Irrigation, etc., Works	31	162 to 163	..	..	..	—2,007	..	—19,67,916	1,33,90,515
FF—70.—Capital Outlay on Improvement of Public Health	58-B	280	..	..	..	..	..	..	74,355
72.—Capital Outlay on Industrial Development	62-B	296	..	..	..	..	..	..	36,195
HH—80.—Bombay Development Scheme	73	333	..	..	..	..	..	..	—57,650
81.—Civil Works	74	335	37,581	2,50,565	..	—331	..	12,150	33,51,150
II—81.—A Capital Outlay on Electricity Schemes	76-A	347	..	..	..	10,34,591	..	..	98,58,332
J—82.—Other Provincial Works outside the Revenue Account	82	371	..	..	..	..	..	—1,52,877	—1,52,877
83.—Payments of Commuted value of pensions	79-B	363	—1,35,834	3,29,679	1,58,861	..	..	..	—94,555
85.—Payments to Retrenched Personnel	84	374	—2,794	..	—2,139	..	—30	—1,143	—21,101
TOTAL			—81,037	5,75,530	1,56,722	10,32,253	—30	—21,09,786	2,63,79,150
H.—Public Debt—									
Permanent Debt	93-A	407	29,00,000	3,78,00,000	1,82,00,000	3,20,700	..	..	22,12,800
Floating Debt			..	2,56,345	..	..	..	..	22,44,00,000
Loans from the Central Government			..	..	..	..	..	38,91,398	1,47,67,707
TOTAL	..	..	29,00,000	3,78,56,345	1,82,00,000	3,20,700	..	38,91,398	24,13,80,507
O.—Unfunded Debt—									
State Provident Funds	97	416 & 417	21,54,529	19,81,925	12,25,468	2,16,438	3,80,552	6,57,658	2,95,81,552
Special Loans	98	416 & 417	..	..	..	..	..	..	11,99,893
P.—Deposits and Advances—									
Famine Relief Fund	98	416	47,914	5,52,805	..	9,719	..	34,174	24,30,363
Appropriation for Reduction or Avoidance of Debt—									
Sinking Funds	99	418	..	..	..	3,02,112	..	..	20,81,384
Sinking Fund Investment Account	99	418	..	4,92,500	..	2,90,774	..	..	34,31,598
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government	104	431	1,44,397	..	..	..	..	..	1,44,397
Fund for financing Public and Private Irrigation Works	104	431	39,826	..	..	..	..	..	39,826
Depreciation Reserve Fund—Government Presses	104	432	..	17,366	6,868	23,176	..	1,783	2,35,689
Special Development Fund (Bombay)	104	431	..	..	..	..	..	..	15,64,542
Deposits of Depreciation Reserve of Government Commercial Concerns	104	432	..	10,549	..	..	..	..	7,87,536
Fund for Economic Development and Improvement of Rural Areas	104	432	..	1,93,445	..	..	..	..	1,93,445
Pension Equalisation Fund	104	431	7,700	..	..	..	..	..	7,700
Scheduled Castes Education Fund (Bengal)	104	431	..	..	..	..	..	..	69,829
Fund for Development of Rural Water Supply (Madras)	104	431	..	..	..	..	..	..	4,18,743
Depreciation Reserve Fund—Electricity	104	431	..	..	..	..	..	..	2,71,634
Special Reserve Fund—Electricity	104	431	..	..	..	..	..	..	85,414
Depreciation Reserve Fund—Irrigation	104	431	..	..	..	..	..	..	1,43,958
Special Development Fund (Punjab)	104	431	..	..	..	..	..	..	9,94,941
Provincial Road Funds	104	431	..	..	..	..	..	..	15,56,511
General Police Fund	104	431 & 432	40,894	1,027	11,040	..	20,980	..	1,95,690
Deposits of Local Funds	105	434	1,69,96,834	1,02,10,319	50,29,459	28,51,119	42,28,945	85,19,102	25,19,90,821
Civil Deposits	107	437	1,35,75,549	94,30,356	33,10,597	30,29,811	27,33,176	1,00,95,845	27,37,23,110
Other Accounts	102-A	427 and 107	10,56,543	8,96,957	6,84,775	5,92,947	8,27,922	8,65,611	2,09,04,337
Advances			5,33,198	32,09,843	8,424	3,02,776	..	3,09,519	1,93,21,192
Suspense			3,25,213	46,536	3,59,382	8,353	20,92,138	25,13,413	2,60,45,968
TOTAL	..	..	3,27,25,068	2,50,63,573	93,90,545	74,10,617	99,03,140	2,23,37,647	60,67,00,527
R.—Loans and Advances by Provincial Governments	110	448	18,59,381	27,92,940	4,82,321	2,06,670	2,59,044	97,354	3,04,47,204
S.—Remittances—									
Adjusting Account between Central and Provincial Governments			60,073	..	..	68,825	..	..	3,60,363
Inter-Provincial Suspense Accounts			..	..	8,820	394	..	1,269	..
Other Local Remittances			..	..	2,20,077	2,587	..	..	10,10,829
Total Provincial Disbursements			9,31,96,634	11,54,59,229	5,86,96,603	2,81,90,007	2,89,50,410	6,53,83,494	1,82,94,84,407
Closing Balance, 31st March 1940			75,14,925	80,97,349	48,38,326	18,93,507	15,90,425	27,97,853	8,86,05,133
GRAND TOTAL			10,07,11,559	12,35,57,578	6,35,35,929	3,00,83,514	3,05,40,835	6,81,81,337	1,91,80,89,539





### Sections A. and AA.—Principal Revenue Heads and Direct Demands on Revenue.

Revenue Rs. 1,45,51,28,289	Expenditure	{ Within the Revenue Account Rs. 13,20,84,325. { Outside the Revenue Account Rs. -5,214.
----------------------------	-------------	---------------------------------------------------------------------------------------------

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.	
				MAJOR HEAD TOTAL	
				Revenue.	Expenditure
				R	R
General . . . .	8	Statement of Principal sources of Ordinary Revenue.	45	...	...
" . . . .	8A	Detailed Statement of Assignments, etc. . . .	45	...	...
Customs . . . .	9	Receipts . . . . .	50	48,43,22,860	.
" . . . .	9-A	Expenditure . . . . .	51	.	82,81,824
Central Excise Duties . . . .	10	Receipts . . . . .	53	6,52,50,172	...
" . . . .	10-A	Expenditure . . . . .	54	..	42,76,900
Corporation Tax . . . .	11	Receipts . . . . .	56	2,37,75,437	..
" . . . .	11-A	Expenditure . . . . .	56	...	9,44,228
Taxes on Income other than Corporation Tax.	12	Receipts . . . . .	59	17,06,55,914	..
" . . . .	12-A	Expenditure . . . . .	60	..	68,05,178
Salt . . . .	13	Receipts . . . . .	63	10,85,87,824	..
" . . . .	13-A	Expenditure . . . . .	64	..	1,02,48,142
Opium . . . .	14	Receipts . . . . .	67	47,13,763	...
" . . . .	14-A	Expenditure . . . . .	68	...	28,93,195
Land Revenue . . . .	15	Receipts . . . . .	70	27,23,74,896	..
" . . . .	15-A	Expenditure . . . . .	71	..	5,49,71,285
Provincial Muzac . . . .	16	Receipts . . . . .	75	12,29,08,866	..
" . . . .	16-A	Expenditure . . . . .	77	...	1,55,54,733
Stamps . . . .	17	Receipts . . . . .	81	10,14,65,036	...
" . . . .	17-A	Expenditure . . . . .	82	..	40,49,746
Forest . . . .	18	Receipts . . . . .	85	3,00,99,476	...
" . . . .	18-A	Expenditure . . . . .	86	...	2,27,91,718
Registration . . . .	19	Receipts . . . . .	89	1,18,10,297	...
" . . . .	19-A	Expenditure . . . . .	90	...	75,78,433
Motor Vehicles Acts . . . .	20	Receipts . . . . .	92	1,88,91,895	...
" . . . .	20-A	Expenditure . . . . .	93	...	1,15,98,309
Other Taxes and Duties . . . .	21	Receipts . . . . .	97	4,08,70,863	...
" . . . .	21-A	Expenditure . . . . .	98	...	25,99,955
		TOTAL . . . . .		1,45,51,28,239	13,20,90,496
Salt . . . .	18-B	Capital Outlay within the Revenue Account . . . .	65	...	-6,171
		Total Expenditure within the Revenue Account . . . .		..	13,20,84,325
Security Printing Press . . . .	17-B	Capital Outlay outside the Revenue Account . . . .	83	...	...
Forest . . . .	18-B	Capital Outlay outside the Revenue Account . . . .	87	...	-5,214

**A. and AA.—Principal Revenue Heads, etc.**



### **Sections A and AA.—Principal Revenue Heads and Direct Demands on Revenue.**

Section A deals with the principal sources of Central and Provincial revenues and the charges in respect of collection and administration thereof. The revenue earned by the Commercial Departments of Railways, Irrigation and Posts and Telegraphs is dealt with in separate Sections assigned to those Departments. The arrangement of the heads in this Section follows generally the order of their relative importance as determined by their yield, the Central heads being shown first and the Provincial heads thereafter.

2. Section AA deals with the capital expenditure incurred in Revenue Departments for improvement or development of revenue sources, such as Salt, Forests, etc. It includes the capital major head "66—Capital outlay on the Security Printing Press" for record of the capital invested in the Security Printing Press established for the manufacture of stamps in India.

#### **Statement of Principal Sources of Ordinary Revenue.**

This statement brings out the net revenue for the whole of British India under the principal sources of ordinary revenue and exhibits the incidence upon each area of 1,000 square miles and each 1,000 of population.

2. It includes all the heads under "Principal Heads of Revenue" except "Opium", which is not taken into account as the receipts thereunder do not accrue from either direct or indirect taxation.

3. The Customs, Central Excise and Salt figures are shown in lump for the whole of India, as the revenue brought to account under these heads in each Province does not represent the collections from the people of that Province only. Customs Revenue is collected mainly in the seaport towns, while Central Excise duties and Salt Revenue are collected in the Provinces where the excisable articles are manufactured or into which the Salt is first imported, but the taxes so levied are met by the consuming public in the whole of India.

4. The receipts shown under each head represent *net* collections after deduction of refunds. Assignments of Land Revenue, and Salt, Excise and other compensations paid for resumption of revenue rights by Government, as well as allowances to district and village officers for collection of land revenue, are also deducted from the total receipts so as to deduce the *net* revenue under each head.

## No. 8.—STATEMENT of PRINCIPAL SOURCES of Ordinary

	Customs.	Central Excise Duties	Corporation Tax.	Taxes on Income other than Corporation Tax.	Salt.	Land Revenue.	Provincial Excise.	Stamps
	R	R	R	Rs	R	R	R	R
India General (a)	..	..	3,50,882	1,58,81,817	...	6,85,858	18,28,384	10,47,186
Baluchistan	..	..	15,053	1,30,339	...	8,90,958	4,12,934	1,56,427
Coorg	..	..	..	20,084	..	4,03,706	2,06,861	48,188
Madras	..	..	13,82,582	1,56,06,240	..	5,16,86,962	8,36,02,473	1,74,25,925
Bombay	..	..	97,04,834	4,95,82,874	..	3,48,19,978	2,06,28,111	1,82,95,587
Bengal	..	..	96,44,638	5,40,51,069	..	3,80,09,688	1,83,20,220	2,56,44,876
United Provinces	..	..	12,35,866	1,10,26,171	..	5,87,96,051	1,15,71,317	1,30,10,302
Punjab	..	..	4,92,276	73,13,936	..	2,24,54,075	1,04,99,302	74,55,600
Bihar	..	..	2,97,435	67,90,014	..	1,31,27,559	1,10,88,985	1,05,04,509
Central Provinces and Berar	..	..	—1,810	22,63,079	..	2,64,04,402	57,37,584	37,79,742
Assam	..	..	4,47,250	29,31,020	..	1,36,80,540	33,96,271	17,83,277
North-West Frontier Province	..	..	27,245	8,96,067	..	18,58,988	8,87,048	7,05,678
Oryssa	..	..	2,436	5,04,890	..	47,82,068	29,80,759	19,11,982
Sind	..	..	2,24,000	34,98,234	..	36,84,978	36,33,017	17,16,077
Total	..	..	2,37,76,427	17,05,55,914	...	27,23,74,896	12,29,08,866	10,14,65,026
Customs	48,43,22,860	..	..	...	..	...	..	...
Central Excise Duties	..	6,52,50,172	...	...	..	..	..	..
Salt	..	..	..	..	10,85,87,824	..	..	..
Total Revenue	48,43,22,860	6,52,50,172	2,37,76,427	17,05,55,914	10,85,87,824	27,23,74,896	12,29,08,866	10,14,65,026
Revenue per 1,000 Square Miles	5,61,208	75,809	27,551	1,97,631	1,25,826	3,15,514	1,42,420	1,17,572
Revenue per 1,000 of Population	1,747 5	235 5	85 8	615 4	391 6	982 8	443 5	366 1

(a) This comprises Ajmer-Merwara, Andaman and Nicobar Islands and Delhi.

## No. 8-A.—DETAILED STATEMENT of ASSIGNMENTS,

	India General.	Baluchistan.	Coorg.	Madras.	Bombay.	Bengal.	United Provinces.
	R	R	R	R	R	R	R
Assignments and Compensations (Land Revenue, Provincial Excess and Receipts under Motor Vehicles Acts), vide Accounts Nos. 16A, 16A and 20A.	2,39,956	41,978	22,830	87,23,159	26,69,687	6,83,206	3,26,759
Allowances to District and Village Officers vide Account No. 16A	(a) 9,050	..	15,207	(b) 1,16,52,853	(b) 26,47,633	..	..
Total	2 49,906	41,978	38,037	2,03,76,012	53,17,320	6,83,206	3,26,759

(a) Represents District charges on account of Ajmer Kanungoes.

(b) Represents Allowances to District and Village Officers classified under "25—General Administration—District Administration—Other Establishments".

## Revenue for the year ended 31st March 1940.

Forest	Registration	Receipts under Motor Vehicles Acts	Other Taxes and Duties	Total	Deduct Assessments, Compensations, etc.	Net Revenue	Area (in thousands of square miles)	Population in thousands	Net Revenue per 1,000 square miles	Net Revenue per 1,000 of Population
R	R	R	R	l	R	R			R	R
14,85,506	83,321	3,66,071	57,872	2,17,96,741	2,49,066	2,15,47,735	6	1,431	.	.
1,60,558	8,173	376		17,74,818	41,975	17,32,840	54	491	32,090	3,529
3,26,868	6,322	92,404		11,04,108	38,637	10,65,469	2	168	5,34,034	6,540
44,85,991	32,96,961	80,50,466	79,28,003	14,34,13,901	2,03,76,812	12,30,37,091	(f) 136	49,078	9,04,686	2,507
38,61,205	13,76,594	41,77,778	1,94,02,918	15,02,17,779	53,17,320	15,39,00,559	(c) 77	19,779	19,98,709	7,781
23,98,083	27,31,520	21,30,867	46,01,226	15,64,10,64	6,83,298	15,57,29,478	78	53,022	19,96,416	2,937
52,65,286	8,91,780	12,16,161	30,90,057	10,51,03,851	3,26,759	10,77,77,092	106	50,981	10,16,765	2,115
25,39,565	8,50,181	13,48,648	11,54,393	35,97,196	3,82,346	5,48,01,312	99	20,186	5,53,579	2,993
8,36,148	13,27,810	30,866	2,11,847	4,42,14,772	1,19,967	4,40,95,405	69	36,123	6,39,058	1,248
50,43,788	5,24,845	4,55,799	8,50,740	4,50,61,909	20,41,182	4,40,22,787	99	16,713	4,34,574	2,574
17,46,411	2,00,870	4,09,377	2,37,328	2,48,22,444	14,71,512	2,33,50,932	55	9,982	4,24,562	2,412
5,22,024	66,434	2,38,405	1,13,369	53,16,248	41,612	52,76,247	14	2,574	3,76,803	2,949
6,58,016	2,37,950	1,06,999	890	1,12,50,990	4,56,633	1,08,24,957	22	7,277	4,92,044	1,488
7,76,848	2,06,756	2,67,679	6,06,120	1,46,71,200	36,613	1,46,37,196	46	4,453	3,18,200	3,287
3,00,99,476	1,18,10,297	1,68,01,895	4,03,70,883	79,22,53,680	3,14,60,199	76,07,92,790	863	277,151	8,81,668	2,745
.	.	.	.	48,43,22,560	2,14,604	48,41,08,856	.	.	.	.
...	..	.	.	6,52,50,172	.	6,52,50,172	.	.	.	..
.	.	.	.	10,45,87,821	39,65,560	10,46,32,274	.	.	.	.
3,00,99,476	1,18,10,297	1,48,91,895	4,03,70,883	1,46,04,14,546	3,66,30,444	1,41,47,84,092	863	277,151	16,39,379	5,105
84,878	13,685	21,891	46,780	...	...	16,39,379	.	.	.	..
108.6	42.6	68.2	145.7	...	...	5,106	..	.	.	...

(b) Includes figures relating to the Civil and Military Station, Bangalore.

(c) Includes figures relating to the Rajkot and Wadhwan Civil Stations.

## Compensations, etc., included in Account No. 8.

Punjab.	Bihar.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Orissa.	Sind.	Total.
R	R	R	R	R	R	R	R
2,37,798	1,19,967	25,011	14,71,512	32,063	64,200	35,968	1,47,44,084
5,066	..	(b) 20,16,171	..	8,948	(b) 3,61,633	55	1,67,16,806
2,92,854	1,19,967	20,41,182	14,71,512	41,011	4,26,033	36,013	2,14,60,890



**I and 1—Customs.****REVENUE.**

1. The great bulk of the Customs revenue is made up of—

- (a) Import Duties,

- (b) Export Duties,

the duties being credited under two distinct sub-heads in the accounts 'Sea Customs' and 'Land Customs'. The latter class consists of duty levied on exports or imports by land between any territory declared under section 5 of the Indian Tariff Act, 1934, to be "foreign territory" and British India, and forms but a comparatively small fraction of the total revenue. The customs duty on salt is credited not to the head 'Customs' but to 'Salt', along with the excise duty thereon, to which that duty is intended to be a countervailing duty. It may be mentioned that duty on the importation of foreign liquors is credited as 'Customs' revenue, while licence duty for sale of foreign liquors is treated as 'Provincial Excise'.

2. A portion of the import duty on motor spirit is earmarked for credit to a 'Central Road Fund': *vide* explanatory note on page 425.

3. The various articles on which duties were levied during 1939-40 are set forth in Account No. 9, together with the gross yield of each and the net yield after deducting the refunds and drawbacks. For the complete schedule of tariff duties levied during 1939-40, see Schedules I and II to the Indian Tariff Act, 1934.

4. The share of net proceeds of Export Duties assigned to Provinces has been shown as reduction of revenue of the Central Government in Account No. 9.

**EXPENDITURE.**

5. The expenditure incurred is on account of establishments engaged in the collection of revenue, and compensations and assignments paid to certain States. In Madras and Bombay, besides the Customs staff proper at the Chief Ports, there is a combined Salt and Customs establishment outside those ports whose entire cost is first debited to 'Salt' but ultimately the Customs portion is debited to 'Customs' and credited to 'Salt'. Similarly the cost of maintaining salt golahs at Sulkea and Moheshkhal in Bengal by the Customs department is first debited to 'Customs' but ultimately recovered from 'Salt' and credited to 'Customs'.



## No. 9.—ACCOUNT OF CUSTOMS REVENUE for the year ended 31st March 1940.

	CUSTOMS REVENUE				T. A. S. (in lakhs of Rs.)	Percentages and Duties	Net Revenue	No. of Items
	Value	Imposed	Exemption	Exemption				
SEA CUSTOMS.	H	R	H	R				
<b>Imports.</b>								
<b>I.—Revenue Duties.</b>								
Ale, beer, porter, cider and other fermented liquors . . . . .	4,63,915	7,46,777	11,82,554	5,84,397	2,76,722	26.40	2,76,722	1
Spirits and liquors . . . . .	18,67,557	46,74,724	57,98,139	38,54,780	1,55,28,230	12.77	1,69,83,048	9
Wines . . . . .	1,19,222	2,00,080	2,68,911	1,91,084	7,97,283	18.21	7,78,962	3
Spices . . . . .	2,92,506	13,04,792	10,44,659	1,38,618	27,74,378	99.00	28,74,881	4
Tea . . . . .	360	2,84,718	3,228	1,74,64	4,12,941	97.57	39,224	5
Tobacco . . . . .	29,01,594	22,19,497	1,06,70,955	7,03,774	1,67,80,140	2.06	1,65,80,070	6
Kerosene oil . . . . .	91,94,076	1,06,44,734	1,43,30,983	39,45,800	4,01,68,231	2.11	3,99,52,431	7
Motor spirit . . . . .	1,78,55,605	1,87,76,384	1,45,29,290	1,00,20,012	6,13,57,981	1.14	6,00,44,300	8
Oil, kerosene, fuel and lubricating . . . . .	6,60,957	17,85,713	14,18,979	7,12,507	45,68,176	96.91	44,81,287	9
Cotton—Raw . . . . .	4,21,304	97,64,451	3,46,060	18	1,06,81,204	67.89	1,04,88,996	10
Boots and shoes . . . . .	2,077	1,01,02	1,85,884	23,491	2,53,534	7.87	2,75,987	11
Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof . . . . .	12,91,510	96,36,345	33,76,654	9,55,729	1,53,38,340	1.99	1,47,80,497	12
Electric lighting bulbs . . . . .	1,40,767	3,00,725	7,17,382	1,89,224	13,07,098	16.12	12,98,977	13
Wireless reception instruments and apparatus . . . . .	1,56,263	7,60,369	9,40,222	2,03,675	91,19,439	89.67	90,99,768	14
Dyes derived from coal-tar and coal-tar derivatives . . . . .	2,08,154	29,43,419	2,34,372	41,847	29,16,722	13.08	29,02,712	15
Machinery . . . . .	20,09,863	56,97,783	61,13,536	24,46,732	1,86,16,844	5.24	1,79,91,901	16
Iron and steel . . . . .	4,76,211	13,95,625	21,91,086	10,45,282	61,06,138	1.23	60,92,071	17
Silver bullion, coin, sheets, plates and other manufactures . . . . .	22,984	1,33,90,884	14,07,611	45,798	1,48,07,477	2.41	1,46,29,628	18
Tin, block . . . . .	68,571	3,09,067	7,16,388	80,938	11,41,869	1.1	11,38,415	19
Metals, other than iron and steel, silver and block tin . . . . .	7,10,470	21,85,189	26,08,967	3,98,946	68,48,908	1.23	67,04,969	20
Railway plant and rolling stock . . . . .	88,022	3,20,896	7,89,089	1,85,658	13,86,015	6.98	12,70,129	21
Artificial silk yarn and thread . . . . .	5,65,007	68,38,799	6,44,687	1,98,189	72,46,502	22.97	72,23,560	22

Yarn and textile fabrics, others	1,80,676	94,277	15,87,879	15,64,115	...	67,09,250	4,63,072	63,04,178	28
Cinemaograph films	1,03,748	10,72,271	2,55,315	47,096	...	14,78,980	16,890	14,92,940	24
Portland cement excluding white Portland cement	47,309	11,985	19,940	71	...	78,015	691	71,864	28
Pneumatic rubber tyres and tubes	4,45,656	16,48,948	4,66,375	4,89,218	...	29,44,087	96,810	28,44,777	26
Toys, games and sports goods	1,37,666	6,97,998	7,40,646	1,43,460	...	15,76,735	19,732	15,40,708	27
Belshuts	16,23,944	14,66,789	42,98,474	28,791	...	73,45,908	19,654	73,59,564	28
All other articles	1,15,61,414	8,54,10,081	3,24,62,581	1,05,64,574	(b) 108	8,99,98,708	21,22,852	8,78,76,428	29
<b>II - Protective Duties.</b>									
Wheat and wheat flour	25	2,65,136	6,16,447	29	...	10,71,687	635	10,71,002	30
Broken rice	6,41,723	..	..	..	...	6,41,728	664	6,41,161	31
Sugar	64,07,316	1,88,08,351	1,10,99,926	73,32,166	...	3,96,07,588	30,91,398	3,65,16,290	32
Heavy chemicals	605	1,469	3,544	5	...	6,523	7	6,516	33
Iron and steel	6,14,886	12,22,974	18,68,080	7,89,679	...	44,12,669	1,64,278	42,93,890	34
Silver wire, thread and other manufactures	19,707	80,038	22,418	41,009	...	1,38,137	16,996	1,17,641	35
Paper and stationery	1,98,999	7,62,664	3,84,495	1,03,596	...	14,40,894	36,640	14,13,064	36
Raw silk	6,97,899	22,09,884	1,24,385	8,068	...	90,38,646	32,606	80,06,138	37
Silk yarn and thread	1,297	8,99,345	58,780	69,719	...	10,62,161	33,199	9,76,863	38
Cotton yarn and thread	4,26,551	15,78,682	12,71,576	15,485	...	33,92,293	27,897	32,44,906	39
Cotton fabrics of British manufacture	8,87,780	17,43,699	13,46,574	26,30,992	...	64,08,095	2,61,423	61,87,912	40
Cotton fabrics not of British manufacture	8,20,353	1,07,16,017	1,21,88,856	80,66,907	...	2,87,81,842	31,22,361	2,66,59,481	41
Silk fabrics	91,247	27,74,644	1,98,468	92,292	...	80,61,746	1,91,441	78,00,906	42
Cotton hosiery	4,617	2,39,318	1,89,770	2,03,763	...	6,37,922	82,004	5,88,518	43
Artificial silk fabrics	9,18,604	84,71,481	2,84,488	11,54,023	...	1,07,46,480	8,91,270	99,04,936	44
Fabrics of artificial silk mixed with other materials	28,012	9,99,448	1,48,788	2,49,786	...	14,12,173	1,05,066	13,07,117	45
Other textile manufactures	41,489	29,84,075	3,28,841	3,21,080	...	86,75,468	77,931	85,97,637	46
Matchboxes, match splints and rears	319	913	5,222	17,687	(c) 23,40,800	22,73,441	3,07,656	19,65,786	47
Wood pulp	12,580	24,060	4,97,048	24,969	...	5,68,627	2,308	5,56,319	48
<b>Total Imports Carried over</b>									
				18,45,57,611	23,50,400	45,42,30,360	1,55,93,878	43,86,46,712	49

(a) Represents receipts in Orissa.

(b) Represents receipts in Central Provinces and Benar.

(c) Relates to India General.

No. 9 — ACCOUNT OF CUSTOMS REVENUE for the year ended 31st March 1940—*contd.*

	GROSS RECEIPTS										Net Receipts	No. of Items
	Brought forward					Exports						
	Madras	Bombay	Bengal	Slud	Other Areas	Total Gross Receipts	R	R	R	R	R	
<b>SEA CUSTOMS—<i>contd.</i></b>												
<b>Imports—</b>												
(i) Raw . . . . .	6,47,97,214	18,45,37,311	14,47,31,113	5,78,94,062	22,50,490	45,42,30,390				1,55,83,678	43,96,46,712	50
(ii) Manufactured . . . . .	84,776	31,904	2,59,35,357	7,364		1,34,14,337				22,347	1,34,32,010	51
Rice . . . . .	4,02,335	79,433	4,82,991	2,11,908		2,60,29,601				21,574	2,60,07,727	52
<b>TOTAL IMPORTS</b>	4,37,129	1,31,337	3,98,72,887	2,13,272		11,76,667				16,657	11,59,980	53
<b>Exports—</b>												
Miscellaneous . . . . .	1,01,103					4,06,00,635				60,908	4,05,99,717	54
<b>TOTAL SEA CUSTOMS</b>	6,53,35,338	18,46,88,848	18,46,04,000	5,81,13,334		49,50,08,534				1,56,56,127	47,93,88,227	56
<b>LAND CUSTOMS.</b>												
States in Western India . . . . .	..	43,11,897	..	..	..	43,11,897				12,690	42,98,207	57
French and Portuguese India . . . . .	10,16,130	26,18,017	..	..	..	36,34,147				1,89,041	34,34,304	58
Other Frontiers . . . . .	..	165	..	..	(b) 38,736	38,921				..	38,921	59
<b>TOTAL LAND CUSTOMS</b>	10,16,130	69,30,079	..	..	38,736	79,84,965				2,13,631	77,71,352	60
Miscellaneous . . . . .	99,351	4,53,367	6,40,727	1,51,118	(c) 21,371	13,25,934				(U) 41,32,613	—29,06,699	61
<b>Gross Receipts</b> . . . . .	6,64,11,019	19,20,72,294	18,52,44,727	5,82,64,452	23,26,981	50,43,19,483						
<b>Refunds and Drawbacks</b> . . . . .	48,60,582	34,39,324	7,70,082	1,06,19,191	(d) 3,07,414	1,99,96,593						
<b>Net Receipts</b> . . . . .	6,15,50,437	18,86,32,970	18,44,74,645	4,76,45,261	20,19,547	48,43,22,869						
<b>Deduct—Share of net proceeds of Export Duties assigned to Provinces.</b>			(e) 2,55,67,946	..	..	2,55,67,946						
<b>Total Central Government</b>	6,15,50,437	18,86,32,970	15,89,12,699	4,76,45,261	20,19,547	43,87,60,914						
<b>SHARE OF NET PROCEEDS OF EXPORT DUTIES assigned to PROVINCES.</b>												
Portifield Governments						Government of Bengal		Government of Bihar		Government of Orissa		Total
Share of net proceeds of Export Duties assigned to Provinces.						R	R	R	R	R	R	R
						2,21,96,962	19,34,192	13,38,707	92,025			2,55,61,946

(a) Represents receipts in Baluchistan Rs. 14,148, United Provinces Rs. 910, Bihar Rs. 467, Central Provinces and Berar Rs. 332, Assam Rs. 16 and Orissa Rs. 573.

(b) Represents receipts in Baluchistan Rs. 19,719 and North-West Frontier Province Rs. 37.

(c) Represents receipts in India General Rs. 10,598, Baluchistan Rs. 4,116, Punjab Rs. 13, North-West Frontier Province Rs. 1,970 and Orissa Rs. 4,804.

(d) Represents refunds in India General Rs. 3,07,278 and Orissa Rs. 136.

(e) Includes share assigned to Bihar, Assam and Orissa.

(f) Includes Rs. 41,00,165 paid to the Travancore and Cochin Governments on account of their share of Customs Revenue.

**No. 9-A.—ACCOUNT of EXPENDITURE connected with the COLLECTION of CUSTOMS REVENUE  
for the year ended 31st March 1940.**

	India General	Baluchistan	Madras	Bombay	BENGAL		Punjab	Bihar.	North- West Frontier Province	Orissa	Sind	Total.
					Calcutta	Chitta Gong						
<b>Expenditure at the Major Ports of Madras, Bombay, Calcutta, Chittagong and Karachi.</b>	R	R	R	R	R	R	R	R	R	R	R	R
Pay of Officers . . . . .			48,571	1,04,471	1,20,060	.		.	.	.	52,712	3,34,823
Pay of Establishment . . . . .			2,61,116	13,60,212	17,06,477	87,160					5,45,107	30,92,173
Allowances, Honoraria, etc. including overtime and holiday allowances			52,507	3,01,678	3,42,289	15,154		246			84,946	7,96,820
Contingencies . . . . .			21,187	81,169	2,06,163	6,140					85,260	4,01,939
Grants-in-aid, Contributions, etc.			1,600	18,900	33,980	600					4,400	59,480
<i>Deduct—</i>												
Contributions, Recoveries, etc			810	85,010	84,053	8,000					324	1,81,197
<b>Total Charges at the Major Ports</b>		...	4,04,173	17,98,420	23,37,925	1,01,063		246			7,92,211	54,04,028
					24,38,988							
<b>Charges at other Ports</b>			2,57,300	4,59,600						17,532		7,34,332
<b>Imperial Customs Service—</b>												
Pay of officers . . . . .			49,914	1,14,891	1,10,147		..				64,634	3,30,586
Allowances, Honoraria, etc. . . . .			3,178	8,359	14,258		.				5,791	31,656
Grants-in-aid, contributions, etc					600						443	1,043
<b>Total Imperial Customs Service</b>			53,092	1,23,250	1,25,005		.	..			70,838	3,72,185
<b>Cost of collection of Customs duty on Articles of inward Foreign Letter and Parcels</b>	1,72,089	...	.	..	.				.			1,72,089
<b>Land Customs charges</b>	5,017	22,612	3,21,600	8,92,600	..		10,180	.	19,276		46,375	12,87,660
<b>Assignments and Compensations</b>	.		1,20,000	71,307	..		22,697	.	.		..	2,14,004
<b>Charges in England—</b>												
<i>Secretary of State.</i>												
Other charges . . . . .	15,714	.	.	.	.		..		..	.	..	15,714
<i>High Commissioner.</i>												
Leave salaries and deputation pay . . . . .	68,937	.	.	.	...				..	...	...	68,937
Sterling Overseas Pay . . . . .	10,800		.	.	..					...	...	10,800
Stores for India . . . . .	1,643	.	.	..	..		.	.	.	.	..	1,643
Loss or gain by exchange . . . . .	419	..	1	.	1		.				1	422
<b>TOTAL CUSTOMS EXPENDITURE</b>	2,74,619	22,612	11,56,066	33,15,177	25,63,994		32,877	246	19,276	17,532	8,79,425	82,81,824

Non voted . . . 4,84,575  
Voted . . . 77,97,249

## II and 2—Central Excise Duties.

The various articles on which Central Excise Duties were realised in 1939-40 are set forth in Account No. 10 together with the gross yield of each and the net yield after deducting the refunds and drawbacks. The excise duty on salt is credited not to the head 'Central Excise Duties' but to 'Salt'.

2. A portion of the Excise duty on motor spirit is earmarked for credit to a 'Central Road Fund': vide explanatory note on page 425.

3. Under the arrangements made with the Indian States in connection with the imposition of the excise duty on matches, the whole of the proceeds of the tax collected in the various States are paid into a common pool along with the proceeds of the British India tax and the net proceeds of the pool, i.e., gross realisations less collection and other charges and refunds or rebates, are divided between British India on the one hand and the various States that have agreed to come into the arrangement on the other, on the basis of population, regardless of whether match manufacture does or does not at present or may or may not in future take place in those States. The Indian States which have joined the scheme have undertaken to levy the duty under the same procedure as is enforced in British India. When the settlement with the participating States involves a payment to them of their share of the proceeds of the duty, such payments are adjusted as expenditure charged on the revenues of the Central Government under section 148 of the Government of India Act, 1935.

## No. 10 — ACCOUNT OF RECEIPTS UNDER CENTRAL EXCISE DUTIES for the year ended 31st March 1940.

Excise Duties.	CENTRAL PROVINCES AND BEAR										TOTAL.
	India General	Madras.	Bombay.	Bengal.	United Provinces	Punjab	Bihar	Central Provinces and Bear	Assam.	North West Frontier Province.	
Gross Receipts.	R	R	R	R	R	R	R	R	R	R	R
Excise duty on Motor Spirit	9			62,661	4,333	47,46,143	13,171		64,53,108		1,12,75,082
Excise duty on Kerosene	509					6,85,999		4,330	43,33,078		50,38,048
Excise duty on Sugar—											
Sugar other than Khandasari and Palmyra	2,50,003	8,88,954	22,55,490	28,65,583	1,48,29,018	3,58,354	37,33,335		10	36,140	1,26,311
Khandasari Sugar	200			2,433	1,36,128	33	6,146	5		609	1,46,977
Excise duty on Matches—											
Excise duty on Matches including sale proceeds of banderols	1,12,081	43,31,707	52,75,317	79,10,433	35,59,342	1,27,029	7	49,755	11,57,185		2,25,20,897
License fees, fines, etc.		6,184	1,233	3,121	869	1,610	41	211	300		13,678
Excise duty on Steel Ingots			30	1,36,453	3,520	6,443	40,39,076				41,86,522
Excise duty on Mechanical Lighters			6		48						54
Excise duty on Coal and Coke				57,075							57,075
Miscellaneous				10,070							10,070
Total Gross Receipts	3,62,812	52,28,945	75,32,076	1,10,60,919	1,79,27,776	59,35,639	78,12,196	53,309	1,19,44,881	8	6,90,06,429

Refunds and Drawbacks									
Excise duty on Motor Spirit	..	..	5,54,164	..	..	..	..	..	5,54,164
Excise duty on Kerosene	18,50,016	..	682	35,803	..	..	..	..	18,86,391
Excise duty on Sugar—	..	..	..	..	..	..	..	..	..
sugar other than Khandsari and Palmyra	298	..	..	..	372	..	..	..	687
Khandsari Sugar.	..	..	29,295	74	..	..	..	..	29,369
Excise duty on Matches—	..	..	..	..	..	..	..	..	..
Excise duty on Matches including sale proceeds of banderols	19,136	1,089	61,115	4,138	7	840	4,940	..	91,133
License fees, fines, etc.	115	..	..	..	..	..	..	..	115
Excise duty on Steel Ingots	..	..	..	..	..	1,94,429	..	..	1,94,428
Total Refunds and Drawbacks	18,50,016	19,546	1,099	61,115	34,413	5,59,928	1,94,800	840	4,500
Net Receipts.									
Excise duty on Motor Spirit	9	..	62,651	..	41,91,989	13,171	64,13,105	..	..
Excise duty on Kerosene	18,49,307	..	..	..	3,551	6,00,205	3,330	43,33,978	..
Excise duty on Sugar—	..	..	..	..	..	..	..	..	..
Sugar other than Khandsari and Palmyra	2,80,003	8,38,600	22,55,490	29,68,393	1,42,22,018	3,58,314	37,52,983	8	36,140
Khandsari Sugar	200	..	..	2,433	1,06,431	21	6,146	5	609
Excise duty on Matches—	..	..	..	..	..	..	..	..	..
Excise duty on Matches including sale proceeds of banderols	1,12,091	43,12,571	62,74,218	78,49,318	35,55,126	1,27,022	7	48,915	11,72,685
License fees, fines, etc.	6,009	1,233	3,121	899	1,619	41	211	300	..
Excise duty on Steel Ingots	..	..	30	1,38,453	3,520	6,443	38,44,648	..	13,403
Excise duty on Mechanical Lighters	..	..	6	..	48	..	..	..	39,91,394
Excise duty on Coal and Coke	..	..	..	57,975	..	..	..	..	54
Miscellaneous	..	..	..	10,070	..	..	..	..	57,975
Net Receipts from Excise Duties	14,87,204	32,07,299	75,30,977	1,09,80,704	1,78,92,663	53,45,711	76,17,396	52,469	1,24,122
									6,52,50,172

(a) The minus figure is due to the duty represented by the banderols affixed to foreign imported matches and transferred to "1—Customs" being more than the sale proceeds of banderols realised and credited to this head

**Nc. 10-A.—ACCOUNT OF EXPENDITURE for Collection of Central Excise Duties for the year ended 31st March 1940.**

	India General	Madras.	Bombay.	Orissa.	Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges on collection of Excise Duty on Sugar				647	4,299	4,946
Payments to Indian States of Share of Match Excise duty . . . . .	32,61,844		.	.	..	32,61,844
Amount payable to the Salt Department for share of the cost of the Combined Central Excise and Salt Department . . . . .	4,25,860	84,000	4,96,974	.	.	10,06,834
Charges in England—						
<i>Secretary of State</i>						
Other charges . . . . .	2,096	.	.	.	.	2,096
<i>High Commissioner.</i>						
Leave salaries and deputation pay . . . . .	568				.	568
Loss or gain by exchange . . . . .	12					12
<b>Total Expenditure for Collection of Central Excise Duties</b>	<b>36,90,380</b>	<b>84,000</b>	<b>4,96,974</b>	<b>647</b>	<b>4,299</b>	<b>42,76,300</b>
				<b>Non-voted</b>		<b>32,61,844</b>
				<b>Voted</b>		<b>10,14,456</b>

**III and 3—Corporation Tax.****REVENUE.**

The revenue under this head is derived from super-tax so far as that super-tax is payable by companies. During 1939-40 it was levied at a flat rate of one anna in the rupee on the total income of a company.

**EXPENDITURE.**

2. The charges shown under this head relate to the establishments employed on the collection of Corporation Tax : *vide* paragraph 5 of the Note on page 57.



**No. 11.—ACCOUNT of RECEIPTS under Corporation Tax for the year ended 31st March 1940.**

	India General	Madras	Bombay	Bengal	United Provinces.	Punjab	Bihar	Central Provinces and Sear	Assam	Total
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Ordinary Collections	16,780	14,71,023	1,05,66,278	1,16,98,708	14,65,569	2,17,765	3,02,419	62,134	4,81,061	2,69,84,822
Deduct—Refunds—										
Payments on account of Double Income Tax Relief granted to companies		1,42,544	3,51,710	19,27,434	2,01,380	14,517	76	63,576	33,073	27,38,290
Other Refunds	(a) 6,103	6,817	2,72,681	1,82,631	24,323	39,762	2,472	368	738	4,76,696
Total Receipts from Corporation Tax	10,677	1,32,842	99,43,887	96,46,688	12,85,866	8,59,476	2,99,871	—1,810	4,47,260	2,37,76,437

(a) Represents refunds made in England (Rs 6,092) and exchange thereon Rs 11.

(b) Includes receipts realized in Baluchistan and Hind

(c) " " " " North West Frontier Province and Delhi

(d)	"	"	"	"	Orissa.
-----	---	---	---	---	---------

No. 11-A.—ACCOUNT of EXPENDITURE for Collection of Corporation Tax for the year ended 31st March 1940.

	India General	Madras	Bombay.	Bengal.	United Provinces.	Punjab	Bihar.	Central Provinces and Berar.	Assam.	Total.
	R	R	R	R	R	R	R	R	R	R
Collection of Corporation Tax	587	51,495	3,69,802	4,09,854	51,283	32,114	10,562	2,174	16,833	9,44,329
</										

**IV and 4—Taxes on Income other than Corporation Tax.****REVENUE.**

The Taxes on Income other than Corporation Tax are of two kinds :—

(1) Income Tax.

(2) Super-Tax.

Income Tax during 1939-40, was charged on a slab system, at rates rising from 9 to 30 pies in the rupee. In the case of every individual, Hindu undivided family, unregistered firm and other association of persons, annual incomes of less than Rs. 2,000 were not liable to tax, and no tax was payable on the first Rs. 1,500 of their total income. The old rates of income-tax were, however, levied in cases where more than half of the total income of any individual or Hindu undivided family consisted of income from salaries, interest on securities or dividends.

In the case of every company and local authority, and in every case in which under the provisions of the Indian Income Tax Act, 1922, tax was to be charged at the maximum rate, tax was levied at the rate of 30 pies in the rupee on the whole of total income.

Tax at the maximum rate was deducted at source from interest on securities unless a certificate under section 18 (3) of the Indian Income-Tax Act was produced.

2. Super-Tax was payable in addition to Income-tax in the case of every individual, Hindu undivided family, unregistered firm and other association of persons, and was levied on a graduated and ascending scale on so much of the income as was in excess of Rs. 25,000 per annum. The rates of tax varied from one anna to seven annas in the rupee.

The old rates of super-tax continued to be levied in cases where more than half of the total income of any individual or Hindu undivided family consisted of income from salaries, interest on securities or dividends, and super-tax had been deducted under the provisions of Section 18 of the Indian Income Tax Act or would have been deductible had the Indian Income Tax (Amendment) Act, 1939, come into force on the 1st April 1938.

3. For complete Schedules of the rates of Income-Tax and Super-Tax in force during 1939-40, see Schedule II to the Indian Finance Act, 1939.

4. The share of net proceeds assigned to Provinces has been shown as reduction of revenue of the Central Government in Account No. 12.

**EXPENDITURE.**

5. The expenditure shown under this head relates chiefly to the establishments employed on the collection and assessment of the taxes. No separate establishment is employed for the assessment and collection of Corporation Tax but the establishment which assesses and collects taxes on Income also assesses and collects Corporation Tax. The charges for the entire establishment are in the first instance accounted for under this head and at the end of the year a proportionate share is transferred to the head "3—Corporation Tax—Collection of Corporation Tax" by credit to this head.

## TAXES ON INCOME other than Corporation Tax for the year ended 31st March 1940.

No. 12

	India General.		Coorg.	Madras.		Bombay	Bengal.	United Provinces.		Punjab.	Bihar.	Central Provinces and Berar.		Assam.	Total.
	R	R		R	R			R	R			R	R		
<b>Income Tax.</b>															
(1) Ordinary Collections—															
(a) Taxes paid by companies.	41,895	32,86,656	..	2,32,37,410	2,40,73,110			35,75,624	20,17,072	7,03,742	4,19,553	11,91,212	6,06,52,280		
(4) Other Collections	1,44,952	92,25,910	13,599	2,34,08,096	1,78,96,276			54,37,701	66,46,365	41,24,873	13,79,457	13,97,504	6,06,73,133		
(2) Deductions by Government from salaries and pensions—															
(a) Taxes in respect of Central (Federal) emoluments.	(a)	8,13,717	..	7,25,730	8,51,366			1,92,197	17,34,680	34,325	33,926	32,093	1,43,44,590		
(4) Taxes on other emoluments.	549	11,61,060	7,072	12,50,997	14,67,948			13,97,795	15,06,083	8,05,505	4,72,844	2,90,501	82,80,354		
(3) Deductions from interest on Government Securities—															
(a) Tax.	1,72,982	8,16,586	163	45,81,442	54,38,894			3,62,547	5,29,891	96,661	64,086	9,585	1,20,52,677		
Total	1,04,86,815	1,51,03,929	20,854	5,31,83,681	5,17,32,494			1,06,64,964	1,24,34,091	57,65,106	29,89,816	28,21,404	16,48,83,024		
<b>Deduct — Refunds—</b>															
(1) Ordinary Collections—															
Taxes paid by companies	7,227	3,41,165	..	17,06,804	6,96,600			2,27,692	1,60,769	13,185	60,370	10,650	32,83,662		
(2) Deductions by Government from salaries and pensions—															
Taxes in respect of Central (Federal) emoluments.	3,612	9,410	..	22,310	31,295			1,799	46,944	358	5,499	1,338	1,22,553		
(3) Payments on account of double income tax relief granted to companies.	..	2,88,308	..	7,59,526	41,63,976			4,45,699	39,999	167	1,37,349	71,446	59,02,764		
(4) Other Refunds	61,172	9,46,650	1,012	55,11,924	18,11,353			4,96,613	9,27,147	5,80,073	2,35,854	57,157	1,06,18,625		
Total	68,111	15,83,527	1,012	89,80,564	67,09,294			11,69,793	11,74,559	5,93,761	4,39,042	1,40,691	1,99,87,564		





**V and 5—Salt.****REVENUE.**

Salt Revenue is derived from three principal sources, *viz.* :—

- (1) Excise duty on Indian salt.
- (2) Customs duty on imported salt.
- (3) Sale of Government salt.

2. Salt is manufactured in India both by Government, either directly or indirectly, and by private persons. In the case of the former, the work is carried on either by Government, as in the case of the Northern India Salt Sources (principally Sambhar Lake in Rajputana and salt mines at Khewra), or by private agency under Government supervision as in Madras and Bombay. Where salt is produced by private agency, it is purchased by Government to be sold subsequently to the traders. In the case of private salt works which exist in Madras and Bombay, Government supervises the manufacture and collects excise duty on all the salt produced. In the accounts, the sale proceeds of salt manufactured at the Government works are credited as a distinct item, the excise duty being credited under a separate head.

**EXPENDITURE.**

3. Owing to the amalgamation of the Central Excises with Salt with effect from 1st April 1938, the Northern India Salt Revenue Department was designated as Central Excises and Salt Department, Northern India, from that date. The expenditure in the Salt Section of the Department is classified into the following main divisions :—

- (1) Working Expenses.
- (2) Preventive Establishment.
- (3) Salt Compensations to Indian States, etc.
- (4) Interest on Capital.
- (5) Capital Expenditure.

4. The accounts of the Manufacturing Branch of the Salt Section of the Department have been maintained on commercial principles since 1st April 1924. A Renewals Reserve Fund has been created for renewals and replacements of wasting assets of the Department, the annual contribution to the Fund being debited to Working Expenses. The Department is further debited with interest on Capital Outlay and other items of indirect charges such as the cost of audit and accounts, pensionary charges, etc., which are necessarily included in the working results to bring out the true commercial profit or loss on the working of the Department. A Trading and Profit and Loss Account and Balance sheet of the Manufacturing Branch in commercial form appear annually in the Commercial Appendix to the Central Government (Civil) Appropriation Report.

The accounts of the Kharaghoda Salt Works in Bombay are also maintained on commercial principles and appear annually in this Commercial Appendix. The Salt accounts in other Provincial areas are not maintained on commercial principles.

5. Salt Compensation consists of payments, mostly to Indian States in Rajputana, for the cession to Government of rights in connection with this source of revenue. A portion of these payments is debited to the working results of the Department.

6. The whole of the capital expenditure in the Salt Section of the Department is met out of Revenue—*vide* paragraph 8 below.

7. The main items of Salt expenditure in Provincial areas are—

- (1) Cost of salt purchased by Government.
- (2) Cost of administrative and preventive establishments.
- (3) Works.
- (4) Salt Compensations.

The first of these occurs in Madras and Bombay where, as stated in

paragraph 1 above, the salt produced in Government Works run by private agency is purchased by Government. In some Provinces there are combined Salt and Excise establishments, the charges for which are distributed in proportionate shares between the heads concerned.

Head (3) records expenditure on extension and improvement of the Pritchard Salt Works in Bombay, Excise-Licensees' works in Madras and other petty works for manufacture and storage of salt.

#### CAPITAL EXPENDITURE.

##### 5-A.—Capital Outlay on Salt Works within the Revenue Account.

8. This major head records the capital outlay on the Salt Section of the Department. The details of expenditure are shown in Account No. 18-B.







**No. 13-B.—ACCOUNT of CAPITAL OUTLAY in the SALT SECTION of the CENTRAL EXCISES and SALT DEPARTMENT, NORTHERN INDIA, within the REVENUE ACCOUNT during and to end of the year 1939-40.**

	Expenditure during 1939-40.	Expenditure to end of 1939-40.
	Rs	Rs
A.—Works . . . . .	26,954	73,67,377
B.—Plant and machinery . . . . .	9,880	16,19,052
C.—Other items		1,60,507
D.—Deduct—Receipts and Recoveries on Capital Account	42,505	3,67,886
<b>Total Outlay within the Revenue Account</b>	(a) — 6,171	(b) 87,59,050

	Rs.
(a) Non-voted ..	..
Voted ...	— 6,171
	<hr/>
	— 6,171

(b) Previous recorded outlay to end 1938-39 has been reduced by a sum of Rs. 19,857 on account of corrections in the list of assets.

**VI and 6—Opium.****REVENUE.**

Opium is produced under Government supervision in the United Provinces and under special arrangements in the Central India, Rajputana and Gwalior States, and is bought by Government in its crude condition at fixed rates from the cultivators in the United Provinces and from the Durbars of the States concerned. It is then made up in the Government factory at Ghazipur into two different forms: (1) for consumption known as "excise opium"; and (2) for medicinal use, known as "medical opium".

Government had also decided to take over the old stocks of opium in the Mewar State in accordance with an agreement with the Mewar Durbar and purchase these stocks up to 800 chests a year at a cost of Rs. 900 per chest of 140 lbs. The last purchase was made during 1935-36. The receipts from the sale of this opium have been shown under a separate head in Account No. 14.

2. The opium thus manufactured is disposed of by Government in the following ways:—

- |                                                                                                                                                                                                                                       |   |                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------------|
| <p>(a) By issue to the Excise Departments in India for local consumption under revenue regulations and by export to Burma and in small quantities to Aden, French and Portuguese Settlements in India, Nepal, Zanzibar and Pemba.</p> | } | Excise opium   |
| <p>(b) By supply to the Medical Department in India for medical purposes and by export to the United Kingdom for sale to chemists.</p>                                                                                                | } | Medical opium. |

As regards (2) the Provincial Governments pay the Central Government at cost for all opium sold to the Provincial Excise Departments as soon as it is delivered from the Ghazipur Factory. The value of opium so supplied is credited directly to "VI - Opium," by debit to Provincial Governments under "8 Provincial Excise", the subsequent sale proceeds of opium in the Provincial Excise Department being credited to Provincial Governments as Provincial Excise Revenue. Before separation, Burma and Aden formed an integral part of India and it has been decided to continue to allow them to draw their supplies of opium from India at cost price so long as they require it. The exports to other places mentioned above are allowed in accordance with long standing practice and are subject to arrangements which confine the amounts of such supplies to the quantities approved by the Governments of these territories.

3. Besides the factory at Ghazipur, the Government started in 1934 a factory at Neemuch for the manufacture of biscuit opium for supply to the Central India and Rajputana States. The manufacture of biscuit opium was discontinued in 1935-36 but it was decided then that this factory should manufacture hard ball opium for supply to those States. The receipts from the sale of this opium have been shown under a separate head in Account No. 14.

**EXPENDITURE.**

4. The expenditure of the Opium Department relates to (i) the supervision by Government of the cultivation of the poppy, (ii) the purchase of crude opium from the cultivators in the United Provinces and from the Durbars of the Indian States, (iii) its manufacture into the finished product and the packing and despatch thereof at the Ghazipur and the Neemuch Opium Factories and (iv) its final storage and disposal. The majority of these operations was formerly carried on under the general control of the Government of the United Provinces working through the Opium Agent. Since 1st April 1926, the control of the Opium Department has been taken over by the Government of India themselves. Besides the above, certain payments are made to Indian States in Bombay and to the French Government as compensation for cessation of rights in connection with opium.

5. A system of accounts based on commercial principles of costing has been introduced in the Opium Department, and the price charged for opium supplied to Provincial Governments is based on the costs so deduced. For facility of accounting, all opium transactions are brought to account on the books of the Accountant General, United Provinces. The accounts in commercial form appear annually in the Commercial Appendix to the Central Government (Civil) Appropriation Report.

## No. 14.—ACCOUNT of OPIUM REVENUE for the year ended 31st March 1940.

	United Provinces.
Sale of Medical opium	15,602
Cost price of opium sold to Provincial Governments	41,18,224
Sale proceeds of Mewar opium	2,21,488
Sale of Biscuit opium	534
Sale proceeds of Neemuch Ball opium	2,26,492
Miscellaneous .	85,648
Receipts in England—	
High Commissioner .	45,500
Loss or gain by exchange	265
Total Opium Revenue .	47,13,753

A. and AA.—Principal Revenue Heads, etc.

r. 2

No. 14-A.—ACCOUNT of Expenditure in connection with OPIUM for the year ended  
31st March 1940.

	United Provinces.
	R
Superintendence and other Establishments in the United Provinces . . . . .	1,93,367
Ghasipur Opium Factory . . . . .	1,92,019
Payments for Special Cultivation in Malwa . . . . .	11,40,892
Payments to Cultivators in the United Provinces . . . . .	4,96,401
Compensations . . . . .	1,19,500
Miscellaneous Opium Charges in Calcutta . . . . .	1,896
Neemuch Opium Factory . . . . .	2,41,804
Miscellaneous . . . . .	541
Charges in England—	
<i>High Commissioner—</i>	
Leave salaries and deputation pay . . . . .	5,858
Stores for India . . . . .	1,099
Loss or gain by exchange . . . . .	26
<b>Total Expenditure under Opium . . . . .</b>	<b>23,93,195</b>
Non-Voted . . . . .	1,47,963
Voted . . . . .	22,45,232

**VII and 7—Land Revenue.****REVENUE.**

'Land Revenue' is a levy on agricultural income. It is impossible in a note of this kind to give any sketch of the various land revenue systems in India. Any adequate description would require a complete volume.

2. In several Provinces, the charges for the supply of water from Irrigation canals are consolidated with the land revenue demand. The consolidated rates are in the first instance credited to 'Land Revenue' and an approximate amount calculated as the share due to Irrigation is then transferred to Irrigation Revenue heads (*vide* deduct entries at foot of Account No. 15). Where a separate water rate is levied, it is credited direct to the Irrigation head.

**EXPENDITURE.**

3. The expenditure shown under the head 'Charges of Administration' relates chiefly to establishments employed on the collection or administration of Land Revenue. The bulk of the expenditure on District Officers and their establishments, which prior to 1921-22 was divided between this head and 'Administration of Justice', is now recorded along with the expenditure of headquarters administration under the head 'General Administration'.

4. The charges connected with survey and settlement and the maintenance of survey and other land records form the bulk of the expenditure under this major head. The Survey charges represent the cost of surveys undertaken solely for revenue purposes. The cost of topographical survey carried out by the Survey of India Department is debited under the head "36—Scientific Departments".

5. Of the expenditure directly connected with the collection of land revenue, the most important are the allowances to district and village officers. There are also the charges connected with land revenue assignments and compensations. The former consist chiefly of alienations of revenue to inamdars and other grantees, while the latter comprise pensions granted in lieu of resumed lands, malikana or allowances to excluded proprietors and other minor charges.



## No. 11-A.—ACCOUNT OF EXPENDITURE CONNECTED WITH THE COLLECTION OF LAND REVENUE FOR THE YEAR ENDED 31st MARCH 1940.

	PROVINCIAL GOVERNMENTS											Totals.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Madras.	Government of Bihar.	Government of Madras.	Government of Madras.	Government of Madras.	Government of Madras.	Government of Madras.	
Charges of administration	R	R	R	R	R	R	R	R	R	R	R	R
Management of Government estates	2,04,508	58,712	23,381,155	4,79,142	2,28,291	61,056	3,40,940	4,41,671	12,903	89,083	4,57,254	48,66,319
Charges on account of land revenue collections	12,887	..	..	12,81,003	7,91,072	22,778	4,18,389	4,879	43,407	1,58,196	..	28,60,316
Charges on account of fishery collections	..	..	..	31,417	2,308	..	..	79,988	5,45,044	..	..	6,71,432
Survey, Settlement and Record operations	66,293	..	..	..	..	..	..	..	784	..	..	784
Land Records	1,88,438	61,133	176,022	25,80,392	1,07,932	91,76,406	3,12,747	26,777	15,76,071	4,13,708	34,269	1,68,90,286
Charges on account of encumbered estates	..	..	..	..	..	..	..	..	..	..	..	..
Allowances to District and Village Officers (a)	..	16,507	..	..	..	5,076	..	..	..	..	..	11,260
Assistants and Compensations	47,038	..	13,10,569	14,88,906	1,26,801	46,386	1,13,954	23,636	13,26,591	17,093	13,684	29,296
Works	..	..	..	..	..	8,616	9,026	..	9,018	..	..	27,658
Special Development Programme	..	..	..	..	..	1,05,292	..	..	..	..	..	1,05,292
Charges in England—Secretary of State—	..	..	..	..	..	..	..	..	..	..	..	..
(User charges	2,908	..	..	..	..	..	..	..	..	..	..	7,880
High Commissioners—	..	..	..	..	..	..	..	..	..	..	..	..
Leave salaries and deputation pay	5,044	17,247	..	16,671	16,004	9,887	..	..	..	..	..	64,353
Starling Overseas Pay	1,804	3,888	2,490	8,420	19,476	10,315	..	..	..	1,566	..	49,098
Stores for India	..	..	384	15,792	..	..	..	..	770	..	..	16,556
Other charges	..	..	..	..	..	..	..	..	..	..	..	37,214
Loss or gain by exchange.	34	..	..	37,139	75	..	..	..	..	..	..	811
Total Expenditure against Land Revenue	3,18,564	66,840	29,78,944	68,65,688	29,92,086	99,02,797	44,83,446	9,99,661	17,57,897	28,65,302	3,72,214	3,49,71,286
Non-voted	..	..	..	..	..	..	..	..	..	..	..	..
Charged	..	..	..	..	..	..	..	..	..	..	..	..
Voted	3,18,564	66,840	29,78,944	68,65,688	29,92,086	99,02,797	44,83,446	9,99,661	17,57,897	28,65,302	3,72,214	3,49,71,286
Authorized	..	..	..	..	..	..	..	..	..	..	..	..

(a) In Madras, Bombay, the Central Provinces and Berar and Orissa these charges are provided under "the General Administration".

(b) Includes Rs. 11,40,000 transferred from "B—General Administration" on account of Collector Establishment.





### VIII and 8—Provincial Excise.

#### REVENUE.

The term 'Provincial Excise' in the Government Accounts is applied mainly to the taxation imposed on drugs and intoxicants produced in the country. The excise duties on motor spirit, kerosene, silver, sugar, matches, iron and steel and mechanical lighters are credited to 'Central Excise Duties', while the excise duty on Indian salt is taken to 'Salt'. Under the head 'Provincial Excise' is recorded the revenue from the excise duty on the consumption in India of (a) alcoholic liquors, (b) opium, Indian hemp and other narcotic drugs and narcotics, non-narcotic drugs and (c) medicinal and toilet preparations containing alcohol or any substance included in (b). Some excise revenue is also derived from the sale of *Vend* licences for sale of imported liquor and licences for bottling it and other similar operations. The duty on the importation of liquor from abroad is regulated in accordance with the Customs tariff in force and credited as a receipt under 'Customs'.

#### EXPENDITURE.

2. The expenditure consists mainly of the cost of establishment engaged in the collection of excise revenue and of the cost price of opium supplied to the Provincial Excise Department by the Opium Department. A share of the combined Salt and Excise establishments, where such establishments are maintained, is also debited to this head.

## No. 16.—ACCOUNT of PROVINCIAL EXCISE REVENUE from

	CHITTA GOVERN- MENT.	PROVINCIAL				
		Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	R	R	R	R	R	R
Country spirits . . . . .	11,67,386	1,15,511	1,01,81,854	87,41,066	60,02,026	47,28,135
Country fermented liquor . . . . .	2,850	75,024	1,77,26,742	44,16,173	19,48,591	7,60,444
Malt liquors . . . . .	54,101	1,385	4,47,767	7,492	2,64,468	2,08,676
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) . . . .	2,46,445	3,759	8,28,510	18,14,537	9,75,844	10,36,704
Receipts from commercial spirits, including denatured spirits and medicated wines . . . . .	41,967	72	72,601	3,87,340	2,15,446	59,288
Opium . . . . .	7,12,129	988	24,73,273	15,26,490	36,48,751	18,21,125
Duties on medicinal and toilet preparations containing alcohol, opium, etc. . . . .	...	...	1,44,075	2,22,082	6,48,561	72,437
Hemp and other drugs . . . . .	3,45,914	8,774	14,99,616	12,03,952	30,10,332	32,40,079
Receipts from Distilleries . . . . .	...	..	2,167	19,35,354	6,660	1,013
Fines, confiscations and miscellaneous . . . .	1,209	1,458	2,64,573	2,21,492	1,06,001	72,767
Recoveries of overpayments . . . . .	5	...	4,688	5,516	2,775	3,316
Collection of payments for services rendered . . .	684	...	10,883	6,718	95,882	4,903
	25,72,680	2,06,871	3,36,56,339	2,04,88,212	1,69,24,837	1,20,08,769
Deduct—Refunds . . . . .	6,916	10	53,766	2,75,037	3,96,517	4,32,442
<b>Total Revenue from Provincial Excise</b> . . . . .	<b>25,65,774</b>	<b>2,06,861</b>	<b>3,36,02,473</b>	<b>2,02,13,175</b>	<b>1,65,28,320</b>	<b>1,15,71,317</b>

## SPIRITS and DRUGS for the year ended 31st March 1940.

GOVERNMENTS.							TOTAL.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
R	R	R	R	R	R	R	R
53,09,114	61,65,436	31,83,662	21,87,490	5,46,562	7,24,159	18,17,540	5,08,68,471
5,722	22,05,633	1,61,259	6,522	...	91,481	28,365	2,74,28,806
6,13,623	...	44,326	...	10,707	63	10,635	16,58,093
4,76,673	1,55,412	63,503	1,23,207	53,114	11,333	5,98,921	63,97,962
1,10,599	47,398	16,624	13,982	10,202	3,797	36,333	10,16,069
34,77,022	7,64,116	12,37,207	5,19,670	1,07,570	16,19,039	4,61,405	1,83,68,735
20,048	...	19,433	...	5,669	1,330	89	11,34,374
16,54,950	17,18,731	9,82,777	5,67,675	1,59,173	5,15,939	4,37,410	1,53,45,322
2,637	...	101	...	...	500	4,46,630	23,95,052
2,39,125	76,723	38,763	20,800	1,326	10,750	8,960	10,63,947
1,964	203	796	106	...	4,132	282	23,773
...	...	235	1,070	...	..	6,453	1 26,218
1,19,11,377	1,11,34,092	57,48,726	34,45,522	8,98,353	29,83,013	38,53,023	12,58,26,714
14,13,645	45,407	11,142	49,251	11,305	2,254	2,20,006	29,17,848
1,04,97,732	1,10,88,685	57,37,584	33,96,271	8,37,048	29,80,759	36,33,017	12,29,08,566

A. and AA.—Principal Revenue Heads, etc.

## No. 16-A.—ACCOUNT of EXPENDITURE for COLLECTION of PROVINCIAL EXCISE

	CENTRAL GOVERN- MENT.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	
		R			R	
Superintendence . . . . .			2,77,259	1,38,816	2,55,755	
District Executive Establishment . . . . .	1,07,505	4,608	20,16,970	(a) 19,04,879	(a) 18,25,465	
Distilleries . . . . .	2,592	208	77,790	7,41,443	(b)	
Departmental and Commission Shops . . . . .				58,911		
Cost of opium supplied to Provincial Excise Department . . . . .	2,94,082	194	4,87,323	2,76,728	4,96,125	
Purchase of Ganja and other drugs . . . . .	82	160		4,158	...	
Compensations . . . . .	2,39,651		1,46,485	5,90,688	1,06,345	
Excise Bureau . . . . .	10,000				(b)	
Works . . . . .				2,390	916	
Charges in England—						
<i>High Commissioner.</i>						
Leave salaries and deputation pay . . . . .			17,210	10,499	8,344	
Sterling Overseas Pay . . . . .			3,681	1,827	4,800	
Stores for India . . . . .			1,236		840	
Other charges . . . . .			67		..	
Loss or gain by exchange . . . . .			91	74	61	
Deduct—Share of Combined Salt and Excise Establishments debitable to Salt . . . . .						
<b>Total Expenditure under Provincial Excise.</b>	<b>6,53,562</b>	<b>5,165</b>	<b>30,28,412</b>	<b>36,66,023</b>	<b>21,98,151</b>	
	Non-voted Charged	66,416	5,115 {	1,45,970	4,31,556	1,42,968
	Voted	5,87,416		29,82,702	32,37,067	20,55,183
	Authorised					

(a) In Bombay and Bengal the nomenclature used for this minor head is "District charges".

(b) In Bengal the charges for "Excise Bureau" are shown under the minor head "Superintendence" and those for "Distilleries" under "District charges".

## REVENUE during the year ended 31st March 1940.

## GOVERNMENTS.

Government of United Provinces	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam	Government of North-West Frontier Province	Government of Orissa.	Government of Sind.	Total.
R	R	R	R	R	R	R	R	Rs
1,76,996	31,778	75,784	28,162	44,573	...	12,868	...	10,39,991
1,09,533	3,88,889	11,06,458	6,27,904	2,83,271	67,317	3,21,373	2,47,347	85,16,514
6,42,847	50,815	...	..	24,115	...	11,591	1,85,268	17,86,059
..	..	...	...	...	...	..	..	78,911
1,98,698	6,28,425	1,46,833	1,34,505	56,258	11,025	2,82,240	99,139	31,11,375
...	...	...	15,651	...	...	5,605	...	25,616
10,544	30,000	6,013	1,375	2,660	...	5,794	24,920	11,04,825
...	14,635	...	...	...	..	...	...	24,615
3,979	...	...	..	255	...	...	...	7,740
..	...	...	...	...	...	...	3,300	39,358
...	...	...	...	..	...	...	...	10,808
...	3,204	1,838	...	...	..	...	...	6,618
...	...	...	...	...	...	...	...	67
..	19	3	...	...	...	...	11	259
...	...	...	...	..	...	76,000	52,138	1,28,138
11,42,597	11,47,765	13,36,729	8,07,597	4,16,132	78,342	5,63,471	5,07,837	1,55,54,733
21,498	..	..	6,056	33,321	...	..	13,916	...
11,11,099	11,47,765	13,36,729	8,01,541	3,82,811	78,342	5,63,471	4,93,921	...



**IX and 9—Stamps.****REVENUE.**

Judicial Stamps are used to denote the payment of the duties imposed on Judicial instruments by the Court-fees Act of 1870. All other stamps used to denote the payment of duty, *e.g.* on leases and mortgages, bills of lading and bills of exchange are governed by the Indian Stamp Act of 1899 and are termed 'Non-Judicial' Stamps.

**EXPENDITURE.**

2. Stamps charges consist mainly of the cost price of stamps and the expenditure incurred upon agencies employed in selling them. A Security Printing Press with a Central Stamp Store attached has been established at Nasik Road where the printing of stamps has been carried on since November 1925. The accounts of the Press have been placed on a commercial basis from 1st April 1926. The work of the Central Stamp Store at Calcutta has been taken over by the Central Stamp Store at Nasik. Provincial Governments get their supplies from this Store, the cost of the supplies being credited in the commercial accounts of the Security Printing Press. The whole of the Capital expenditure on the Security Printing Press is, from 1st April 1938, being met from Revenue—*vide* paragraph 3 below.

**CAPITAL EXPENDITURE.****66.—Capital Outlay on the Security Printing Press.**

3. This major head was opened in the year 1926-27 to record the Capital Outlay on the Security Printing Press. The Capital Outlay on the construction of the Central Stamp Store at Nasik Road, which had previously been recorded under the Capital major head "7-A.-Capital Expenditure on Central Stamp Store" was transferred to this head in 1929-30, this Store being now worked as an integral part of the Security Printing Press. It has been decided that all Capital Outlay incurred on and after 1st April 1938 should be budgeted and accounted for under a separate subdivision of the minor head 'Security Printing Press' under the major head '9—Stamps' within the Revenue section of the accounts.

4. The details of expenditure are shown in Account No. 17-B. The accounts of the Press in commercial form appear annually in the Commercial Appendix to the Central Government (Civil) Appropriation Report.





B.—JUDICIAL.														
(i) Court Fees—														
Court Fees realised in stamps	5,46,601	31,108	98,30,771	60,79,868	1,68,71,646	94,47,216	45,83,168	71,06,221	28,42,354	271	2,97,568	14,62,552	8,18,886	5,97,90,130
Deduct—Refunds	377	159	47,870	68,530	..	..	67,481	31,784	11,518	..	..	4,702	1,410	2,42,918
TOTAL (i)—COURT FEES.	5,46,124	30,958	98,73,201	60,10,938	1,68,71,646	94,47,216	45,17,687	71,03,437	28,30,840	271	2,97,568	14,67,860	8,17,476	5,96,06,212
(ii) Other Receipts—														
Sale of stamps	1,18,846	..	7,47,089	..	5,96,702	10,27,924	..	3,87,750	..	12,66,466	1,74,889	..	..	43,21,666
Fines and penalties	264	..	3,689	62	3,429	..	..	2,407	1,707	2,200	1,861	1,761	62	17,352
Miscellaneous	1	..	1,201	32	175	..	780	1,050	1,041	466	43	176	126	5,091
Deduct—Refunds	1,19,111	..	7,51,879	94	6,02,306	10,27,924	780	3,91,207	2,748	12,69,132	1,76,813	1,927	188	43,44,109
TOTAL (ii)—OTHER RECEIPTS	1,04,893	..	6,93,184	94	5,03,376	9,77,002	780	3,91,197	2,748	12,79,157	1,73,698	1,927	188	41,08,444
TOTAL B.—JUDICIAL.	6,51,017	30,958	1,02,66,385	60,11,032	1,73,75,022	1,04,24,218	45,18,467	75,54,634	29,33,688	12,59,428	4,71,466	14,79,777	8,17,664	6,36,73,666
C.—GENERAL.														
Security Printing, India—														
Recoveries from different Governments for the value of stamps supplied	23,81,137	..	..	..	..	..	..	..	..	..	..	..	..	23,81,137
Other receipts	20,252	..	..	..	..	..	..	..	..	..	..	..	..	20,252
Receipts in England—	1,103	..	..	..	..	..	..	..	..	..	..	..	..	1,103
High Commissioner	2	..	..	..	..	..	..	..	..	..	..	..	..	2
Loss or gain by exchange	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL C.—GENERAL.	24,02,494	..	..	..	..	..	..	..	..	..	..	..	..	24,02,494
Total Revenue from Stamps	38,06,915	48,183	1,74,25,925	1,38,92,894	2,56,44,376	1,30,10,802	74,55,081	1,05,04,609	37,79,742	17,63,277	7,06,673	19,11,982	17,16,077	10,14,65,086

A. and A. A.—Principal Revenue Heads, of

A. and A A—Principal Revenue Heads, etc.

## No. 17-A.—ACCOUNT OF EXPENDITURE for Collection of STAMP REVENUE during the year ended 31st March 1940.

	F. A. V. OFFICIAL GOVERNMENT.												Total.
	Central Govt. Secy.	Govt. Secy. Madras.	Govt. Secy. Bombay.	Govt. Secy. Bengal.	Govt. Secy. United Prov. & A. N. P.	Govt. Secy. Government of Bihar.	Govt. Secy. Government of Madras and Bihar.	Govt. Secy. Government of Madras and Bihar.	Govt. Secy. Government of Madras and Bihar.	Govt. Secy. Government of Madras and Bihar.	Govt. Secy. Government of Madras and Bihar.	Govt. Secy. Government of Madras and Bihar.	
Superintendence	1,613	49	29,854	86,495	53,548	3,114	22,979	12,193	21,819	1,334	3,723	1,821	2,97,593
Central Stamp Office at Calcutta	—2,261	...	...	...	...	...	...	...	...	...	...	...	—2,261
Charges for the sale of stamps—													
Judicial	3,960	236	79,589	33,803	1,21,414	50,903	29,551	59,546	19,934	9,973	1,968	5,744	4,69,535
Non-judicial	10,181	682	2,59,243	62,356	1,70,671	30,625	71,432	76,850	34,321	13,790	19,677	14,516	7,96,704
Cost of stamps supplied from Central Stamp Stores	8,622	305	1,09,346	31,754	1,36,711	68,445	25,465	72,298	14,898	17,997	4,280	5,652	4,97,157
Cost of stamps supplied from Provincial Stamp Stores	...	...	...	...	...	...	...	...	...	...	...	...	56
Security Printing India	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital Account—vide details in Account No. 17-B	—60,251	...	...	...	...	...	...	...	...	...	...	...	—60,251
Revenue Account—	(b)	...	...	...	...	...	...	...	...	...	...	...	...
Working Expenses	19,57,007	...	...	...	...	...	...	...	...	...	...	...	19,57,007
Interest on Capital	1,42,173	...	...	...	...	...	...	...	...	...	...	...	1,42,173
Charges in England—													
High Commissioner.													
Leave Salaries and Gratuation Pay	...	...	1,892	...	...	...	...	...	...	...	...	...	1,892
Residing Overseas Pay	...	...	898	...	...	...	...	...	...	...	...	...	898
Other Charges	...	...	...	...	...	...	...	...	...	...	...	...	960
Loss or gain by exchange	2	...	12	...	...	...	...	...	...	...	...	...	14
Total Expenditure for Collection of Stamp Revenue	20,56,866	1,219	4,69,334	1,54,456	4,82,734	2,35,067	1,47,417	2,19,827	90,432	43,148	29,518	39,948	40,49,744
Non-voted	1,92,718	...	...	...	...	...	...	...	...	...	...	...	...
Charged	1,219	...	...	...	...	...	...	...	...	...	...	...	...
Voted	18,64,148	...	...	...	...	...	...	...	...	...	...	...	...
Authorized	...	...	...	...	...	...	...	...	...	...	...	...	...

(a) The above figures are in accordance with the figures from the Posts and Telegraphs Department which exceeded the expenditure under this head.

(b) Including Rs. 7,464 on account of Depreciation, Rs. 7,464 on account of charges in England and Rs. 448 on account of exchange.

# No. 17-B.—ACCOUNT of CAPITAL OUTLAY ON THE SECURITY PRINTING PRESS during and to end of the year 1939-40

		BOMBAY.	
		Expenditure during the year, 1939-40	Expenditure to end of the year, 1939-40.
CENTRAL GOVERNMENT.		₹	₹
Land . . . .			11,994
Buildings . . .			29,79,391
Plant and Machinery .		2,953	9,41,659
Minor Equipment . .		265	64,501
Miscellaneous . . .		359	56,162
Deduct—Depreciation		71,684	14,77,919
Charges in England :—			
<i>High Commissioner.</i>			
Stores for India . .		7,842	7,842
Loss or gain by exchange		14	14
		(a)	(b)
	TOTAL	— 60,251	25,53,644
Deduct—Expenditure financed from Ordinary Revenues		60,251 <sup>1</sup>	18,90,947
Net Expenditure outside the Revenue Account .			6,92,697
		Financed from Ordinary Revenues	
(a) Non-voted			
Voted .		—60,251	
		—60,251	
(b) Includes capital outlay on the construction of Central Stamp Store at Nasik Road, which was transferred to this head in 1939-30.			

**X and 10—Forest.****REVENUE.**

Revenue from Forests may be divided into three main classes :—

- (1) Produce of Government forests.
- (2) Revenue from forests not managed by Government.

This consists of duty on foreign timber and other forest produce, together with revenue from shared and private forests.

- (3) Miscellaneous.

The chief item under this head is the proceeds of the sale of confiscated drift and waif wood.

The principal source of revenue is the sale of timber and other produce of Government forests.

**EXPENDITURE ON REVENUE ACCOUNT.**

2. The expenditure falls under two main heads :—

- (1) Conservancy and works
- (2) Establishments.

Revenue expenditure includes, besides working expenses incurred on the production of revenue and on the realisation thereof, all charges that are necessary for the maintenance of forests (after they have commenced to yield revenue) up to a proper standard of efficiency ; that is to say, the cost of all operations in connection with the conservation and regeneration of forests, including the replacing of forest crops by artificial means after harvesting which may be required from year to year to maintain the forest in a state of normal efficiency. Expenditure of a capital nature which is not met from borrowed funds is also brought to account under this head.

3. The head ' Interest on Capital ' records the interest on capital outlay recorded outside the Revenue Account.

**CAPITAL EXPENDITURE.****65.—Capital Outlay on Forests outside the Revenue Account.**

4. This capital major head is intended for exhibition of expenditure of a capital nature in the Forest Department which is met from borrowed funds. Other forest expenditure of a capital nature in the Forest Department which is not met from borrowed funds is not recognised as such in the regular accounts and is debited initially and finally to the head ' 10—Forest '.

## 18.—ACCOUNT OF FOREST REVENUE for the year ended 31st March 1940.

	PROVINCIAL GOVERNMENTS.											Totals.
	Central Government.	Governing Body.	Governing Body of Districts.	Governing Body of Municipalities.	Governing Body of Forests.	Governing Body of Forests.	Governing Body of Forests.	Governing Body of Forests.	Governing Body of Forests.	Governing Body of Forests.	Governing Body of Forests.	
Timber and other produce removed from the forests by Government agency . . . . .	R	R	R	R	R	R	R	R	R	R	R	R
	14,30,597	2,42,324	20,21,800	8,26,150	2,54,886	4,62,068	14,10,970	9,701	19,19,686	6,583	86,929	86,92,106
Timber and other produce removed from the forests by consumers or purchasers . . . . .	30,988	76,889	80,09,660	27,59,704	91,93,494	44,78,443	8,40,108	7,50,418	27,11,126	16,17,886	2,51,496	1,89,38,927
Drift and waif wood and confiscated forest produce . . . . .	...	..	6,636	1,944	6,982	1,814	20,465	185	2,040	19,498	5,980	65,828
Revenue from forests not managed by Government . . . . .	12,973	..	2,04,447	14,648	...	28,177	1,579	...	6,937	86,400	1,00,138	4,90,320
Miscellaneous . . . . .	1,84,466	7,681	2,96,023	9,20,607	1,40,929	3,01,263	2,86,422	26,166	4,11,228	1,49,758	81,174	22,79,466
Receipts in England :-												
High Commissioner . . . . .	...	...	...	...	201	...	...	...	...	...	...	201
Loss or gain by exchange . . . . .	470	..	...	...	5	...	...	...	...	...	...	476
Deduct—Refunds . . . . .	16,46,794	3,26,744	45,70,616	3,82,774	27,65,347	32,07,105	2,31,324	8,744	5,11,466	17,49,994	5,24,717	1,03,99,322
	...	173	47,346	4,10,609	1,97,16,...	1,92,...	11,539	1,982	7,707	4,443	2,693	2,69,946
Total Forest Revenue . . . . .	16,46,794	3,26,506	44,85,296	38,61,205	23,98,093	52,6,296	25,37,665	8,46,149	39,43,788	17,45,411	5,21,024	7,76,388
												3,00,99,476

(e) Includes Rs 4,132 being the refund of granting fees treated as expenditure for which a vote of the Legislature was obtained.

A. and A. A.—Principal Revenue Heads, etc.

## 8-A ACCOUNT EXPENDITURE FOR ANAGEMENT COLLECTION FOREST REVENUE to be y ended 31st ch 940.

PROVINCIAL GOVERNMENTS.																							
Central Government.	Government of Ceylon		Government of Madras		Government of Bombay		Government of Bengal		Government of United Provinces		Government of Punjab		Government of Bihar		Government of Central Provinces and Berar		Government of Assam		Government of North-West Frontier Province		Government of Sindh		Total.
	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	
General Direction . . . . .	40,145	...	1,38,584	94,424	...	55,018	63,126	...	2,17,582	...	...	...	...	...	...	...	...	...	...	...	...	...	6,05,129
Forest Research Institute . . . . .	6,90,498	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,90,498
Conservancy and Works . . . . .	11,37,868	79,162	12,36,349	6,48,125	6,79,975	11,19,342	12,41,190	1,73,353	14,38,513	3,87,021	1,59,749	2,99,804	51,980	86,27,446	...	...	...	...	...	...	...	...	86,27,446
Establishments . . . . .	2,86,903	87,517	23,24,003	17,66,141	9,24,624	16,76,646	11,37,694	3,64,615	17,51,427	7,74,693	1,79,415	3,34,994	3,13,144	1,19,30,855	...	...	...	...	...	...	...	...	1,19,30,855
Interest on Capital . . . . .	...	...	...	33,338	...	23,435	34,766	...	71,953	...	...	...	707	1,09,199	...	...	...	...	...	...	...	...	1,09,199
Charges in England— Secretary of State.	90	...	...	...	...	...	...	...	...	...	...	...	...	90	...	...	...	...	...	...	...	...	90
Other charges . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
High Commissioners.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Leave salaries and deputation pay . . . . .	51,329	1,757	1,02,614	74,208	27,608	84,144	24,209	54,015	29,209	6,727	10,114	68	...	4,18,002	...	...	...	...	...	...	...	...	4,18,002
Stirling Overseas Pay . . . . .	37,239	2,800	98,906	27,190	38,557	42,146	33,490	7,414	32,228	12,443	2,985	5,578	6,983	3,86,989	...	...	...	...	...	...	...	...	3,86,989
Stores for India . . . . .	4,791	...	...	...	...	...	5,971	...	...	...	...	...	...	10,763	...	...	...	...	...	...	...	...	10,763
Other charges . . . . .	9,271	...	...	...	106	...	...	...	135	...	...	...	...	9,512	...	...	...	...	...	...	...	...	9,512
Loss or gain by exchange . . . . .	428	28	750	460	253	338	299	281	280	73	68	31	27	3,296	...	...	...	...	...	...	...	...	3,296
Total Forest Expenditure . . . . .	22,08,577	1,71,264	38,71,276	26,29,976	17,40,073	29,62,068	23,42,745	5,99,843	35,39,593	11,60,957	3,52,331	6,43,475	3,73,741	3,57,91,718	...	...	...	...	...	...	...	...	3,57,91,718
Non-Voted Charged . . . . .	4,55,182	...	...	3,74,204	4,04,777	5,32,049	4,03,690	1,06,747	4,77,383	2,60,749	43,716	1,17,149	63,030	...	...	...	...	...	...	...	...	...	...
Voted . . . . .	17,53,395	1,71,264	35,07,072	22,55,772	13,35,296	24,30,019	20,73,985	4,33,096	30,62,210	9,00,208	1,08,615	5,26,326	3,09,091	...	...	...	...	...	...	...	...	...	...

## No. 18-B.—ACCOUNT OF FOREST CAPITAL OUTLAY during and to end of the year ended 31st March 1940.

	PROVINCIAL GOVERNMENTS.						Total
	Govern- ment of Bombay.	Govern- ment of Madras.	Govern- ment of Central Provinces and Berar.	Govern- ment of Punjab.	Govern- ment of Central Provinces and Berar.	Govern- ment of Sind.	
	R	R	R	R	R	R	R
Railways and Tramways . . . . .	...	...	...	...	—5,214	.	—5,214
Total Expenditure outside the Revenue Account during 1939-40—(Voted/Authorised.) .	.	..	.	.	—5,214	.	—5,214
Total Expenditure outside the Revenue Account to end of 1939-40 . . . . .	7,86,459	13,500	5,68,699	8,69,151	17,96,319	17,675	40,31,700



**XI and 11.—Registration.**

The revenue under this head is derived from fees levied on the registration of documents. The work of the Department is to be regarded more as a convenience to the public and to Government than as a means of providing the administration with funds, as the bulk of the revenue is expended on the cost of administration.

GOVERNMENT OF INDIA, MINISTRY OF REVENUE AND FINANCE, CALCUTTA

	Central Government		Provincial Governments										Totals
	Government of India	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	
	R	R	R	R	R	R	R	R	R	L	R	R	R
Fees for registering documents	78,000	5,828	23,96,733	13,37,684	24,48,644	6,55,396	7,28,354	12,31,579	4,17,971	1,85,148	37,705	2,16,980	2,10,028
													1,00,03,273
Fees for copies of registered documents	14,085	163	63,846	30,077	93,320	56,119	97,579	42,115	32,897	6,153	6,960	3,725	2,593
													4,411
Miscellaneous	4,480	972	8,43,427	15,566	1,34,313	1,80,642	29,318	65,297	24,329	10,233	8,740	17,534	1,706
													13,81,111
	92,115	6,349	28,03,246	13,53,307	27,96,277	8,92,317	8,30,551	13,25,691	5,25,611	2,01,534	65,454	2,38,110	2,17,823
													1,18,83,796
Defect—Refunds	621	26	7,545	6,713	4,717	517	370	1,091	416	664	169	549	23,469
Total Revenue from Registration	91,494	6,322	32,55,961	13,76,694	27,31,520	9,91,780	8,90,181	13,27,810	5,24,645	2,02,870	68,434	2,37,650	2,16,756
													1,18,10,297

No 9-A.—ACCOUNT EXPENDITURE UNDER REGISTRATION e year ended 3 arc 940

	LOCAL GOVERNMENTS	PARTICULARS OF EXPENDITURE												Totals
		Govt. of Madras.	Govt. of Madras.	Govt. of Madras.	Govt. of Madras.	Govt. of Madras.	Govt. of Madras.	Govt. of Madras.	Govt. of Madras.	Govt. of Madras.	Govt. of Madras.	Govt. of Madras.	Govt. of Madras.	
		R	R	R	R	R	R	R	R	R	R	R	R	R
Superintendence	...	68,134	80,162	70,793	43,534	32,748	27,530	...	...	973	12,183	5,84,702		
Direct charges	9,486	1,486	27,19,496	4,96,642	3,99,661	55,619	3,58,665	1,61,600	1,61,665	11,990	1,49,271	73,579	72,76,788	
Works	...	...	...	...	6,694	...	...	233	...	...	...	6,987		
Charges in England — High Commissioner.	...	...	...	...	...	...	...	...	...	...	...	...	9,966	
Stores for India	...	...	...	...	...	...	...	...	...	...	...	...	50	
Loss or gain by exchange	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total Expenditure under Registration	9,486	1,486	28,72,846	5,28,334	4,47,389	3,61,743	1,89,450	1,61,798	1,61,798	11,990	1,47,249	86,002	75,73,483	
Non-voted Charged	9,986	...	...	...	...	...	1,913	...	...	...	...	...	...	
Total Authorized	6,608	...	28,72,846	5,28,334	4,47,389	3,61,743	1,87,637	1,61,798	1,61,798	11,990	1,47,249	86,002	75,73,483	

**XII and 12.—Receipts under and charges on account of Motor Vehicles Acts.****REVENUE.**

The receipts under the Motor Vehicles Acts are recorded under this Major head. Such receipts when realised in stamps may, at the option of the Provincial Governments, be credited under the head "IX—Stamps" instead of under this head.

**EXPENDITURE.**

2. The charges shown under this head relate chiefly to the establishments employed on the collection of receipts under Motor Vehicles Acts, inspection of motor vehicles and compensations to local bodies, etc. Charges incurred in any Administrative Department of Government are debited to the major head connected with the Department concerned.

he year ended 31s arc 940

	PROVINCIAL GOVERNMENTS														TOTAL.
	CENTRAL GOVERNMENT.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Receipts under the Indian Motor Vehicles Act . . .	1,04,165	.	5,12,417	3,99,712	4,47,693	..	3,62,481	.	34,763	.	65,692	.	.	19,26,923	
Receipts under the Provincial Motor Vehicles Taxation Act . . .	..	86,161	75,81,442	38,04,808	17,12,509	12,10,268	9,86,638	..	4,14,140	3,32,478	1,85,948	91,992	2,03,334	1,66,11,887	
Fees and other receipts . . .	2,62,593	7,079	36,909	19,580	21,467	8,602	7	30,900	55,180	79,156	1,874	15,324	1,920	5,57,791	
	3,66,748	93,240	81,30,768	42,24,100	21,81,669	12,18,870	13,49,026	30,900	4,09,760	4,11,634	2,30,599	1,07,316	2,72,972	1,90,90,601	
Deduct—Refunds . . .	301	836	50,302	46,322	50,902	2,709	378	35	11,970	1,217	1,164	317	5,293	2,04,706	
Total Receipts under Motor Vehicles Act . . .	3,66,447	92,404	80,80,466	41,77,778	21,30,867	12,16,161	13,48,648	30,865	4,15,799	4,09,377	2,38,405	1,06,999	2,67,679	1,88,91,895	

## No. 20-A.—ACCOUNT OF EXPENDITURE ON ACCOUNT OF MOTOR VEHICLES ACTS for the year ended 31st March 1940.

	PROVINCIAL GOVERNMENTS.												Total.
	CENTRAL GOVERNMENT.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Provinces and Berar.	Government of Madras.	Government of West Frontier Province.	Government of Orissa.	
	R	R	R	R	R	R	R	R	R	R	R	R	R
Charges of collection . . . . .	23,430		60,620	1,40,429			14,006		14,802	41,295	9,719	1,452	3,06,142
Inspection of Motor Vehicles . . . . .		2,341	93,093	1,19,702			70,248	31,276	24,719	9,078	27,165	8,719	3,77,463
Compensation to local bodies etc. . . . .	2,23,201	22,880	72,61,753	7,00,604	4,50,000					1,42,261		44,712	88,48,383
Transfer to Provincial Road Funds . . . . .						11,50,000							11,50,000
Other charges . . . . .			63,787	9,13,664		6,613				22,277			9,06,381
Charges in England — High Commissioners— Sterling Overseas Pay . . . . .			4,000	121			316			1,333	2,645		9,916
Stores for India . . . . .							31						31
Other charges . . . . .				6									6
Loss or gain by exchange . . . . .			16	1			1			3	7		28
Total Expenditure on account of Motor Vehicles Acts . . . . .	2,46,831	25,371	74,87,273	17,73,887	4,50,000	11,56,633	63,162	31,576	38,521	2,10,227	38,765	54,893	1,15,98,108
Non-voted Charged. . . . .			72,90,087	16,17,604		1,200	2,886			6,239	12,726	260	
Voted . . . . .			1,97,506	2,56,283	4,50,000	11,55,433	60,276	31,576	38,521	2,03,988	26,039	54,633	17,880
Authorized . . . . .													

A. and A A.—Principal Revenue Heads, etc.



**XIII and 13.—Other Taxes and Duties**

These major heads record the transactions relating to taxes imposed on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling, and also the transactions in connection with Electricity and Tobacco duties levied by the Provincial Governments. The cost of collection of these taxes, where a separate agency has not been appointed for the purpose, is adjusted under the respective major heads. Only the cost of any special establishment employed on the collection of these taxes is debited to this major head.



## No. 21.—ACCOUNT OF RECEIPTS under Other Taxes and Duties for the year ended 31st March 1940.

	PROVINCIAL GOVERNMENTS												TOTAL
	CENTRAL GOVERNMENT	Govt. of Madras.	Govt. of Bombay.	Govt. of Bengal.	Govt. of United Provinces.	Govt. of Punjab.	Govt. of Bihar.	Govt. of Central Provinces and Berar.	Govt. of Assam.	Govt. of North-West Frontier Province.	Govt. of Orissa.	Govt. of Sind.	
	R	R	R	R	R	R	R	R	R	R	R	R	R
<b>A.—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—</b>													
Entertainment Tax . . . . .	38,028	8,12,317	11,06,490	8,01,800	4,18,162	2,71,945	94,256	34,914	40,167	54,412	2,38,635		39,29,824
<b>Betting Tax—</b>													
Totaliser . . . . .	..	1,54,296	10,10,892	8,44,772	18,787	..	..	..	1,035	..	36,746		20,67,488
Bookmakers . . . . .	..	11,909	2,28,153	2,90,031	28,349	..	..	..	381	..	2,238		5,61,083
Luxury Tax . . . . .	..	..	3,00,000	..	..	..	..	..	..	..	..		3,00,000
Deduct—Refunds . . . . .	58,028	9,76,522	28,45,507	19,96,303	4,66,298	2,71,945	94,256	33,914	41,583	54,412	2,77,639		66,58,405
	164	1,669	5,011	1,705	913	235	1,014	155	..	96	1,707		12,655
TOTAL A.—TAXES ON LUXURIES, ETC. . . . .	57,872	9,76,653	28,40,496	19,34,395	4,67,357	2,71,712	93,242	33,761	41,583	54,316	2,75,932		68,45,500
<b>B.—RECEIPTS FROM ELECTRICITY DUTIES—</b>													
Fees under the Indian Electricity Rules, 1923 and fees for the electrical inspection of schemes . . . . .	..	58,132	2,08,915	39,180	13,642	34,207	9,488	27,616	2,397	..	890	1,06,734	5,94,401
Other receipts . . . . .	..	5,07,899	2,12,190	19,85,907	13,293	305	..	10	..	..	..	..	54,30,644
Deduct—Refunds . . . . .	..	5,67,071	31,31,105	20,25,087	26,835	34,512	9,488	27,626	2,597	..	890	1,06,734	60,25,046
	..	5,209	280	1,263	1,459	750	90	250	26	..	..	515	9,993
TOTAL B.—RECEIPTS FROM ELECTRICITY DUTIES . . . . .	..	5,61,862	31,30,683	20,23,724	23,615	33,762	9,398	27,376	2,571	..	890	1,06,219	60,15,142



## No. 21-A.—ACCOUNT OF EXPENDITURE FOR COLLECTION OF OTHER TAXES AND DUTIES for the year ended 31st March 1940.

PROVINCIAL GOVERNMENTS.																							
	Central Government		Government of Madras		Government of Bombay		Government of Bengal		Government of United Provinces		Government of Punjab		Government of Bihar		Government of Central Provinces and Berar		Government of Assam		Government of North West Frontier Province		Government of Sind.		Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
<b>Collection Charges—</b>																							
<i>Tax on sales of Motor Spirit and Lubricants</i>																							
Entertainment Tax		5,039	50,137	18,804	2,758	3,883	1,810	6,072	2,825								2,046		3,512				8,897
Betting Tax				6,077	5,000																		11,077
<i>Tax on trade, professions, callings, and employments.</i>																							
Tax under the Bengal Income Act, 1939																							113
Charges under the Electricity Acts					12,000																		12,909
Urban Improvable Property Tax					8,946																		8,946
Charges in connection with Tobacco Duties					1,35,038																		1,35,038
Charges in connection with Sale of Cloth Act, 1937					11,38,707																		11,40,962
Commercial Taxes			2,890																				2,890
Sales Tax			7,69,733																				7,69,733
<b>Charges in England.—</b>																							
<i>High Commissioner—</i>																							
Leave salaries and deputation pay			3,881		12,332																		16,213
Shelling Overseas Pay			3,038		6,702	2,133	4,800																16,673
Stores for India			638																				638
Loss or gain by exchange			22		86	8	19																185
<b>Total Expenditure for Collection of Other Taxes and Duties</b>																							
	5,959	9,09,110	13,19,256	1,20,813	82,938	1,08,842	2,825	30,479	2,046	5,309	9,379	24,96,955											
Non-voted																							
Charged		70,165		24,065	30,693			10,786												1,784			
Voted	5,959	8,38,945	13,19,256	97,948	52,345	1,08,842	2,825	19,693	2,046	3,325	9,370												
Authorized																							

(a) In Punjab the nomenclature used for this minor head is "Tax on the retail sales of Motor Spirit."

## FINANCE AND REVENUE ACCOUNTS, 1939-40.

## Sections B. &amp; BB.—Railway Capital and Revenue Accounts.

Capital Account	Receipts	Ra.	Revenue Account.	Receipts	Ra.
	Expenditure outside the Revenue Account	4,48,09,548		Expenditure	34,07,23,129
					34,07,09,469

Major Head.	No. of Account.	Detail of Accounts	Page	Amount of each Account.			
				Voted	Non voted	Major Head Total	
						Receipts	Expenditure.
				R	R	R	R
		<b>CENTRAL GOVERNMENT</b>					
		<b>Capital Account.</b>					
Railways	22	Statement showing the percentage of net Revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all expenditure against the net Revenue Receipts	105				
Capital Expenditure on Railways.	23	State Railways—Capital Expenditure	112	4,16,69,189	1,40,079		4,48,09,548
Account of Capital contributed by Companies, Indian States, and District Boards, etc. towards outlay on State Railways	23-A	Share and Debenture capital raised by Companies, including capital subscribed by Indian States and District Boards, etc. and Contributions by Companies from their Provident Funds	114				
Redemption of Liabilities	23-B	Statement of Liability involved in the purchase by the State of the capital of old Guaranteed Companies	116				
General	23-C	General Abstract of Capital Expenditure and Results (Summary)	119				
		<b>TOTAL CAPITAL ACCOUNT</b>					4,48,09,548
		<b>Revenue Account.</b>					
Gross Receipts	21	Gross Receipts	122			1,02,74,64,350	
	22	Deduct—Gross Expenditure	123	69,11,95,697	96,16,907	70,02,12,601	
	22	Share of Surplus Profits, etc.	105	35,36,861		35,36,861	
		<b>Net Receipts</b>				32,36,14,782	
Interest	26 & 26-A	Interest on Debt	130 & 132	2,63,064	28,10,44,392		28,13,07,456
Subsidised Companies	27	Interest on Capital contributed by Companies.			97,80,165		97,80,165
		Government share of Surplus Profits and Repayment of Advances of Interest	133			13,62,460	
	27-A	Land and Subsidy	134	6,91,345			6,91,345
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	135			1,67,32,204	
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	136	31,04,421	22,07,048		56,11,469
Appropriation to and from Railway Depreciation Reserve and Reserve Funds.	26	Repayment to the Railway Depreciation Reserve Fund	126				
	25-A	Transfer from Railway Reserve Fund	128				
Contribution to General Revenues.	22-A	Contribution to General Revenues	107				4,33,19,011
		<b>TOTAL REVENUE ACCOUNT (CENTRAL)</b>				34,07,09,446	34,07,09,446
		<b>PROVINCIAL GOVERNMENTS.</b>					
		<b>Revenue Account.</b>					
Subsidised Companies	27	Government share of Surplus Profits and Repayment of advances of Interest	133			13,664	
	27-A	Land and Subsidy	134				
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	135			29	
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	136	23			23
		<b>TOTAL REVENUE ACCOUNT (PROVINCIAL)</b>				13,683	23

**Sections B. & BB.—Railway Capital and Revenue Accounts.****GENERAL NOTE.**

The main scheme of these accounts is designed to show :—

- (a) The Capital outlay on each Railway (Account No. 22).
- (b) The net Working Receipts, comprising the Gross Receipts less the expenses of working (Account No. 24).
- (c) The percentage of (b) on (a) (Account No. 22).
- (d) The outgoings in the shape of shares of Surplus Profits paid to the Working Companies and Interest Charges on the capital expended (Accounts Nos. 22 and 26).
- (e) The net gain or loss to Government (Account No. 22).
- (f) The percentage of (e) on (a) (Account No. 22).
- (g) The contributions to General Revenues and the Railway Reserve Fund (Account No. 22-A).
- (h) The balance in hand of the Depreciation Reserve and Reserve Funds (Accounts Nos. 25 and 25-A).

2. Indian railways have been constructed either by the State or by private Companies. On completion of construction, they have been worked either by the State or by the Company which originally built them, or have been handed over to another Company to work. Several of the railways originally owned by Companies have been purchased by the State. Some of these purchased railways are now worked by the State : for example, the Sind, Punjab and Delhi Section of the North Western Railway. Some of them, as in the case of the Bombay, Baroda and Central India Railway, have been handed back to be worked by the Company which originally constructed them. Some on purchase have been handed over to other Railways to work under contract : thus parts of the old Madras Railway were handed over to the Madras and Southern Mahratta and South Indian Railways to work. The Nagda-Mutra Railway was built by the State, but has since been incorporated in the Bombay, Baroda and Central India Railway and is worked by that Company as a part of its system. The Delhi-Umbala-Kalka and the Southern Punjab Railways, which were built by Companies, have been purchased by the State and are worked by the North Western Railway.

3. The East Coast Railway was originally constructed and worked by Government as a famine protective line, but its northern and southern sections were subsequently made over to the Bengal Nagpur and Madras Railway Companies, respectively, to work as part of their system. The Hyderabad Jodhpur-Frontier Section of the Jodhpur Railway was constructed by Government and handed over for working to the Jodhpur Railway, which belongs entirely to an Indian State. The Bezwada Extension and the Dhone (Dronachellam) Kurnool Railway are in the same way worked by H. E. H. the Nizam's State Railway (formerly the Nizam's Guaranteed State Railway Company). The terms on which one Railway works another are in all cases, except where a purchased railway has been absorbed entirely in a State Railway system, incorporated in a contract. Hardly two of these contracts are alike in every respect. It is impossible to set out in these pages the differences arising out of the varying terms of the contracts or to take account in every case of the histories of the railways since construction.

4. It may be noted, in the first place, that no railway is entered in these accounts unless Government has at the present moment some immediate interest in it, either by the receipt of money from it or the expenditure of money upon it. Railways which are actually included in these accounts fall under two main categories :—

- (a) those in which Government has a capital interest ; and
- (b) those in which it has not.

5. The second class comprises for the most part the Branch Line Companies formed before the introduction of the present policy of financing

branch lines enunciated in paragraph 7 *infra*. Generally, the main financial conditions of the contracts with such Companies are—

- (1) the provision of land by Government free of cost to the Companies ;
- (2) financial assistance in the shape of a firm guarantee of  $3\frac{1}{2}$  per cent. on the capital, or a rebate out of the net receipts of the parent system accruing from "interchanged traffic", sufficient to make up, with the net earnings of the Branch, an amount equivalent to 5 per cent. on the capital ; and
- (3) equal division between Government and the Branch Line Company of surplus profits over and above 5 per cent.

6. A number of small railways in India have been constructed by Companies on these terms. The financing of such railways falls outside the Government programme of railway construction, the capital transactions appearing in the accounts representing merely the receipt and payment of deposits (*vide* Account No. 106). The value of land is charged to Government as Railway Revenue expenditure outside the accounts of the Company (*vide* Account No. 27-A). Similarly the Government share of the Surplus Profits of the Railway in excess of 5 per cent. is credited as a Revenue receipt (*vide* Account No. 27). In each case in which Government gives a direct guarantee, there is a liability in respect of interest, and if Government were to make a payment under this liability it would figure in the accounts as Government expenditure on the railway (*vide* Account No. 27-A).

7. A new policy was introduced in 1924-25 for the construction and financing of branch lines. Under this policy endeavours are to be made to reduce by purchase the number of existing branch line companies and Government is to find the capital required for the construction or extension of branches to existing main systems. The construction of any branch or feeder lines not expected to be remunerative, which a Provincial Government might desire to have constructed for purely local reasons or administrative advantages, will be considered, provided the Provincial Government is prepared to guarantee the Central Government against any loss involved in the working of such lines.

8. The State has much greater immediate interest in those railways the capital expenditure on which has been provided wholly or mainly by Government. The main divisions of these railways are :—

A.—State Railways worked by the State.

B.—State Railways worked by Companies or by Indian States.

The second class comprises Railways towards the cost of which the working agents have contributed a small amount of share capital on which a definite rate of interest is guaranteed by Government and in respect of which they receive a share of the surplus profits after meeting all charges for interest on capital.

Both classes have been financed in the same way, through the Government programme, the funds for which are usually provided either from surplus revenues, or from loans forming part of the Public Debt of India, or from Share Capital, Debentures and Debenture Stock raised by the Working Companies.

9. The scheme for the separation of Railway finances from the general finances of the Government of India was brought into force with effect from 1924-25. The main features of this scheme are—

- (1) a definite annual contribution from Railways to Central Revenues calculated with reference to the capital outlay and the profits realised ; and
- (2) the establishment of a Reserve Fund and a Depreciation Reserve Fund for Railways.

B and BB.—Railway Capital and Revenue Accounts.

## ACCOUNT No. 22.

*Statement of Net Revenue Receipts of State Railways for 1939-40, and of the percentage of those figures on the Capital outlay up to 31st March 1940; and also of the net gain or loss to Government after meeting all expenditure against the Net Revenue Receipts*

This is the main account and the accounts which follow in this Section work up to it, though they may contain information which is important for other reasons. It brings together the capital outlay on each railway which is financed by Government and the net revenue receipts of the year, and from these deduces the percentage return of the net revenue receipts on the capital expenditure.

The final net gain or loss to Government on the financial results of the year's working is then worked out for each railway. For this purpose, it is necessary to deduct certain payments made by Government in the shape of the shares of surplus profits and of net revenue receipts payable to the Working Companies or Indian States under their contracts, and when these and the interest charges have been deducted the result is the net gain or loss so far as that particular railway is concerned.

2 It is not possible to devise any statement which would set out systematically the calculations working up to the shares of surplus profits payable to the Companies (column 7), as the terms of the contracts vary greatly, but full details of the interest charges (column 8) will be found in the subsidiary Statements Nos. 26 and 26-A.

3 In arriving at the final net gain or loss for all railways and the Contribution to General Revenues, certain miscellaneous receipts and payments relating to subsidised railways and other miscellaneous railway receipts and expenditure have to be added to, or deducted from, the net gain or loss calculated for State Railways. The necessary addition or deduction is made at the foot of the statement.

4. In the accounts of Company-managed railways, working expenses include actual expenditure on renewals and replacements and exclude contribution to the Depreciation Reserve Fund. In Government accounts contribution in respect of Company-managed railways is debited to working expenses and expenditure on renewals and replacements in those railways to Depreciation Reserve Fund. The net effect of these adjustments made in Government accounts is shown as one item in Account No. 24 but has been split up and shown against each railway in column 4 of this Account in order that the net gain or loss of Company-managed railways may be comparable with that of State-managed railways.





## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

ay up to 31st

FC  
INC

Class and Name of Railway.	Net Revenue Receipts (Account No. 24)				Percentage of net Revenue Receipts			Expenses against Net Revenue Receipts.			Net Gain or Loss to Government. Difference between columns (3) and (9).			Percentage of Gain or Loss on net outlay.
	Capital outlay to end of 1939-40. (Account No. 23.)	Net Receipts		Difference between contribution to Depreciation Reserve Fund and cost of renewals and replacements on Company-managed railways	Net	on Capital Receipts (column 2)	Payments on account of share of Surplus Profit and Revenue Receipts.	Interest on Capital outlay (Account No. 26)	Total Expenditure	Gain.	Loss.			
		R	R									5	6	
1	2	3	R	R	R	R	R	R	R	R	R	R	R	12
Central Government.														
Commercial Lines.														
State Railways worked by the State.														
East Indian	1,49,38,04,105	8,20,40,136			8,20,40,136	5-48	..	5,88,84,136	5,88,84,139	2,33,66,001	..			1-56
Eastern Bengal	61,76,42,960	71,31,593		..	71,31,593	1-38	..	1,02,04,141	1,02,04,141	..	1,20,72,648	..		-2-33
Great Indian Peninsula	1,14,21,13,208	4,72,04,496		..	4,72,04,496	4-13	..	4,10,13,170	4,10,13,370	61,91,126	..			0-54
North Western	1,14,03,23,903	5,18,16,848		..	5,18,16,848	4-52	..	4,41,65,277	4,41,65,257	76,61,591	..			0-67
Railway Collisions	1,70,73,257	..		..	..	..	..	7,25,574	7,25,574	..	7,25,574	..		-4-25
Total	4,31,80,38,213	18,81,93,073		..	18,81,93,073	4-36	..	10,37,52,177	10,37,52,177	2,44,00,306	..			0-56
State Railways worked by Companies or by Indian States														
Assam Bengal	24,71,64,529	44,41,547		-4,48,714	30,93,133	1-02	..	94,10,343	94,10,343	..	54,17,210	..		-2-19
Bengal Nagpur	77,06,23,166	3,71,44,270		-31,71,692	3,39,92,698	4-36	17-00	3,20,18,004	3,20,35,091	19,30,614	..			0-25
Bewar and Dhore Kurud	46,97,002	7,60,902		-70,546	6,84,356	11-80	..	1,91,818	1,81,818	5,02,538	..			10-93
Bombay, Baroda and Central India	74,25,33,366	5,79,26,734		-72,28,550	3,08,97,964	6-53	1-88,803	2,70,32,510	2,89,21,073	2,17,76,911	..			2-03
Jodhpur (British Section)	1,33,02,511	10,14,117		2,09,842	12,83,439	9-05	..	5,34,517	5,34,517	7,48,912	..			6-63
Lachow Bareilly (Rohilkhand and Kumaon)	2,06,27,665	2,77,621		-1,83,354	20,94,077	7-80	1,05,305	9,74,849	10,80,203	10,13,874	..			9-81
Madras and Southern Mahratta	63,40,19,644	3,31,20,422		-40,12,903	2,81,08,117	5-45	10,17,708	2,25,80,253	2,25,38,258	3,64,789	..			1-04
South Indian	46,24,80,943	2,02,09,677		-48,83,301	1,63,16,376	8-31	3,10,269	1,70,17,178	1,73,96,437	..	20,30,081	..		-10-44
Tirhoot (Bengal and North Western)	10,35,86,006	82,96,511		-10,82,521	72,03,960	6-65	1,88,594	39,00,672	40,80,166	31,14,094	..			3-01
Jorhat	13,22,071	..		..	..	..	..	..	..	..	..	..		..
Contribution to Depreciation Reserve Fund in respect of capital outlay on collisions and miscellaneous	..	-4,05,643		-4,05,643	..	..	..	..	..	..	4,05,643	..		..
Total	2,91,62,66,929	10,47,26,188		-2,07,67,861	14,39,68,327	4-94	15,36,864	11,30,11,045	11,71,47,909	2,68,20,418	..			0-82

Bills of L.

Total

1,37,99,683	..	..	..	..	6,23,119	6,23,119	6,23,119	..	6,23,119	—4.52
7,24,79,84,639	36,29,19,261	—2,07,57,861	33,21,61,400	4.68	35,34,684	37,80,26,641	28,16,63,405	5,05,97,896	..	0.70
33,81,70,549	—50,09,754	..	—80,09,754	—1.48	..	1,30,60,980	1,30,60,980	..	1,80,70,734	—5.84
7,58,61,55,388	34,79,09,507	—2,07,57,861	32,71,51,446	4.31	35,36,364	29,10,57,621	29,40,24,485	5,26,87,161	..	0.43

C in Rs

R.

Net gain on State Railways as above

Add—Net receipts on account of Subsid (Accounts Nos. 27 and 27-A)

Compa

Railway Miscellaneous Receipts less

Railway Expenditure (Accounts Nos. 28 and 28-A)

To gain on Railway

No

d 6

580

tribution

Con bu

Revenue

## ACCOUNT No. 22-A.

*Statement of Contribution to General Revenues and amounts accruing to Railway Reserve Fund.*

This Account sets out in detail the method of calculation adopted for arriving at the amount contributed to General Revenues and to the Railway Reserve Fund. The main points underlying the payment of this contribution and the constitution of the Reserve Fund are :—

- (1) In consideration of the Railway finances being separated from the general finances of the country, the General Revenues receive a definite annual contribution from railways which is the first charge on the net receipts of railways.
- (2) The contribution is based on the capital outlay and working results of Commercial Lines, and is a sum equal to one per cent. on the capital outlay on Commercial Lines (excluding capital contributed by Companies and Indian States, etc.) at the end of the financial year next but one preceding, *plus* one-fifth of any surplus profits remaining after payment of this fixed return ; subject to the condition that, if in any year Railway Revenues are insufficient to provide the percentage of one per cent on the capital outlay, surplus profits in the next or subsequent years will not be deemed to have accrued for purposes of division until such deficiency has been made good. The interest on the capital outlay on and the loss in working Strategic Lines are borne by General Revenues and are consequently deducted from the contribution so calculated in order to arrive at the amount payable from railway to General Revenues each year.
- (3) Any surplus remaining after this payment to General Revenues is transferred to a Railway Reserve, provided that, if the amount available for transfer to the Railway Reserve exceeds in any one year three crores of rupees, two-thirds only of the excess over 3 crores is transferred to the Railway Reserve and the remaining one-third accrues to General Revenues.

2. In 1931-32 no surplus was available for providing the contribution to General Revenues, the net loss on the working of railways during the year being met partly by drawing upon the available balance in the Reserve Fund and partly by withdrawal from the Depreciation Reserve Fund. Similarly, the whole amount of the loss in the working of Railways from 1932-33 has been met by withdrawal from the Depreciation Reserve Fund. It was intended that when Railways earned surpluses in later years, after meeting all expenses including interest, they should repay first the withdrawals from the Depreciation Reserve Fund and thereafter the contribution allowed to fall into arrear. Interest on withdrawals from the commercial portion of the Depreciation Reserve Fund to meet losses on strategic lines, which Railways have been bearing though under the Convention such losses should be borne by General Revenues, had to be deducted from the amount of arrear contribution for the payment of which Railways remained liable and which, in addition to the withdrawals from the Depreciation Reserve Fund, had to be paid before appropriations could again be made to the Railway Reserve Fund.

It has, however, been decided that Railway revenue should not be liable, before the 1st April 1942 or before the fixation under Section 187 (1) of the Government of India Act, 1935, of the sum therein referred to, whichever is earlier, to repay to the Depreciation Reserve Fund maintained for Indian State-owned Railways the balance outstanding on the 1st April 1937 of loans taken from the Fund to meet Railway deficits, or to pay to General Revenues any contributions due in respect of the period beginning on the 1st April 1931 and ending on the 31st March 1939. The arrear of contributions payable by the Railway Department from 1931-32 to 1938-39, the period covered by the moratorium, amounts to Rs. 35,40,99,149.

The total contribution actually paid during the years 1924-25 to 1930-31 inclusive was found to be Rs. 3,91,334 more than what ought to have been paid. It has been decided that the adjustment of the excess payment should be kept pending till the payment of the outstanding loan to the Depreciation Reserve Fund is finally settled.

3. The following changes were made in the detail of the calculation of the contribution in the accounts of 1933-34. In converting sterling liabilities into Indian currency for the purpose of calculating the capital outlay on which the contribution was based, the practice up to 1932-33 was to take the rate of exchange at 16½ a rupee. It was considered that this procedure was open to objection as this rate was neither the standard rate nor the rate at which the liabilities were taken over and it was decided that from 1933-34 the conversion should be made at the rates of exchange prevailing at the time the liabilities came into being. Secondly, while under the Convention capital contributed by Companies and Indian States was to be excluded from the capital outlay for calculating the contribution, this express on had, in practice been held not to include the share capital of the Bombay, Baroda and

Central India and South Indian Railway Companies and £1½ million of the share capital of the Madras and Southern Mahratta Railway Company, as these amounts were not contributed by the Companies in cash but formed part of the price payable to the Companies on the purchase of the lines. It was then decided that these amounts, which were, to all intents and purposes, part of the capital of these three Railway Companies which Government are liable to repay at the time of termination of their contracts, should be treated exactly in the same way as all other capital contributed by Companies and excluded from the capital outlay on which railways are expected to pay a contribution of 1 per cent.

The decision to adopt the rate in force when the liabilities came into being was based on the assumption that the capital outlay is the actual expenditure on the purchase and construction of railways. It has, however, been considered that it would be legitimate and correct according to commercial practice to adopt the rupee amount which would be required to discharge the liabilities in question and for this purpose to apply the standard rate of exchange to these transactions. The rate for conversion has accordingly been changed to 1s. 6d. the rupee with effect from the calculations for 1937-38.

**2-A.—STATEMENT showing calculation of CONTRIBUTION TO GENERAL REVENUES and amount accruing to RAILWAY RESERVE FUND during the year 1939-40.**

	R	R	R
(i) Total Capital outlay on Commercial Lines to end of 1937-38		7,19,86,77,969	
<i>Deduct</i> —Capital raised by Indian States and Railway Companies		34,53,99,207	
(ii) Net capital outlay on Commercial Lines .. .. .		6,85,32,78,762	
(iii) Contribution at 1 per cent. .. .. .			6,85,32,788
(i) Receipts (1937-38)—			
Gross traffic receipts, Commercial Lines .. .. .	99,00,50,268		
Subsidised Companies, Government share of surplus profits, etc. ..	11,99,010		
Interest on Depreciation Reserve Fund and Reserve Fund Balances	71,40,530		
Miscellaneous Railway Receipts .. .. .	30,99,035		
		1,00,14,88,843	
(ii) Expenditure (1937-38)—			
Working Expenses, Commercial Lines .. .. .	63,60,72,723		
Payment to worked lines .. .. .	2,92,79,970		
Indian States' and Railway Companies share of surplus profits	52,54,861		
Interest—			
On capital outlay on Commercial Lines .. .. .	26,77,33,149		
On capital contributed by Railway Companies	1,16,33,859		
Land and Subsidy .. .. .	6,72,587		
Miscellaneous Railway Expenditure .. .. .	58,98,093		
Contribution at 1 per cent. as at A (iii) above ..	6,85,32,788		
		1,02,49,73,030	
(iii) Deficit (1937-38) .. .. .			2,34,89,187
(iv) Contribution of one-fifth of surplus .. .. .			
(v) Total Contribution from Railway Revenues, A (iii) plus B (iv) ..			6,85,32,788
<i>Deduct</i> —Loss on Strategic Lines (1937-38) borne by Railway Revenues—			
(a) Interest on capital .. .. .		1,32,61,282	
(b) Loss in working .. .. .		42,17,046	
(c) Interest on the amount of loss in working Strategic Lines met from Depreciation Reserve Fund balances of Commercial Lines .. .. .		47,16,810	2,21,95,138
(vi) Net payment due from Railway to General Revenues in 1939-40			4,63,37,650
(i) Total gain from Railways during the year 1939-40 (Account No. 22) .. .. .		4,33,19,011	
(ii) Contribution paid to General Revenues during 1939-40 ..			4,33,19,011
(iii) Balance of Contribution for 1939-40 .. .. .			30,18,639

Note 1.—Interest on loss on the working of strategic lines for 1936-37 to the extent of Rs. 4,53,607 was charged in excess in this account for 1938-39. The loss in that year was met from the net surplus of Commercial lines and not from the Depreciation Reserve Fund. The balance of contribution for 1938-39 should therefore have been Rs. 3,09,98,608 instead of Rs. 3,05,44,966.

B. and BB.—Railway Capital and Revenue Accounts.  
Q 2

## ACCOUNT No. 23.

*Statement of Capital Expenditure on the Construction and Purchase of Railways during and to end of the year 1939-40.*

This Account sets out in detail the capital expended on the construction of Railways from funds provided in the Railway Programme, whether on the direct responsibility of Government or against capital contributed by Companies, Indian States and District Boards, and to this is added the expenditure separately met from Central and Provincial Revenues, working to the total construction expenditure on Railways. Finally it deduces the capital outlay on each Railway, on which the percentage of the return of net Revenue Receipts shown in Account No. 22 (pages 104-105) is calculated.

2. Every year a programme of capital expenditure is sanctioned, and this statement shows the actual expenditure incurred against the amount so sanctioned.

3. Most of the money required for capital expenditure has been obtained by Government by loans in the open market, but, with the exception of a certain amount of specific railway debt, no distinction has been made in the accounts between loans raised by the Secretary of State or by the Central Government for railway purposes and for the ordinary purposes of Government.

4. In the early days of railway construction in India, a large part of the productive expenditure on railways was met directly from surplus revenues of the Central Government. It became evident, however, that a revenue surplus would be more properly applied to the redemption or avoidance of unproductive debt, and the policy of Government is to raise large loans for productive outlay on Railways while paying off out of revenue as much as possible of the unproductive debt. It is, on the other hand, economically unsound to pay off old unproductive loans with one hand while contracting new productive loans with the other. Instead, therefore, of employing the funds available from revenue upon the redemption of old unproductive debt, these funds have been devoted to railway construction and an equivalent amount has been transferred in the accounts from unproductive to productive debt. Under this principle the amount of the unproductive debt has been decreased by the amount which has been expended out of revenue on railways in the early years. (See Note on Public Debt, page 400.)

5. A portion of the outlay on State Railways has been met from Share Capital, Debentures and Debenture Stock raised by the Working Companies under the provisions of their respective contracts and also from contributions made by Indian States and District Boards. Details of the amounts so contributed will be found in subsidiary Account No. 23-A.

In this Account the existing sterling amounts of Share and Stock Capital, Debentures and Debenture Stock are converted into rupees at the contract rate of exchange prevailing at the time the transaction takes place and the amounts so arrived at are exhibited against respective railways; while the total sterling figure for all the railways has been converted at the average rate, the difference between the rupee amounts at these two rates of exchange being shown against 'Miscellaneous'.

6. Another source of funds for capital expenditure has been the Famine Insurance Grant. Since the accounts for 1921-22, however, no distinction is observed in the accounts between outlay financed from Revenue on different accounts.

7. Many of the more important railways have been purchased by Government from the Companies which originally constructed them; and in respect of these the liability incurred by Government in connection with the purchase, as reduced from year to year by the operation of the various Sinking Funds, has to be added to the total construction expenditure in order to arrive at the total capital outlay. For this purpose the sterling liabilities were, from 1921-22 to 1926-27, converted into rupees at the rate of 2s. to the rupee, except for a payment of £2,575,000 in respect of discharge of share capital of the Great Indian Peninsula Railway in 1925-26 which was converted at the average rate of exchange relating to that year; and at 1s. 6d. to the rupee up to 1931-32. In the accounts for 1932-33, these liabilities were converted into rupees at the rates of exchange in force when the liabilities came into being, and this method was adopted from 1933-34 in determining the capital outlay on which contribution and interest were payable by Railways to General Revenues. The rate for conversion has again been changed to 1s. 6d. from 1935-36—*vide* para. 3 of the Explanatory Note on pages 106-107.

8. The manner in which Government has purchased the more important railways is set forth in subsidiary Statement No. 23-B, which gives details of the original liability and the amounts redeemed by Annuity and Sinking Fund payments to the end of 1923-24. The payments on account of Annuity are really of a composite character. The portion which represents payment of interest is clearly of a revenue nature, whilst the remaining portion as well as the payments on account of Sinking Fund represent true cancellation of debt and thus partake of a capital nature. In practice, however, the total payments on account of Annuity and Sinking Funds have up to 1923-24 been met from railway revenues, and, this being so, it is only right that the cancellation effected by the operation of these funds should be treated as an immediate reduction of liability in arriving at the true capital outlay.

9. With the separation of Railway from General finances with effect from 1924-25, the Railway Capital Account was permanently debited with the balance on 31st March 1924 of the capital liability involved in the purchase of Railways under redemption by Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest on the liability outstanding on 31st March 1924, and the balance required to make up the total annuity payments and the sinking fund charges is borne by General Revenues.

As an exception to this arrangement, the payments on account of the Discount Sinking Fund for the Oudh and Rohilkund Railway, created for the redemption of debt incurred in excess of the liability involved in the purchase of the Railway, continued to be debited to the Railway Revenue Account up to 1931-32. The annual provision for the Discount Sinking Fund has been discontinued since that year.

10. The capital liability under redemption by Annuities not redeemed to the end of 31st March 1924 has been added to Public Debt and recorded in Section N-Account No. 93 under the heading "Railway Annuities" as a separate division of that debt. It will be gradually reduced as the Annuities are paid off year by year.

## No. 23.—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

Class and name of Railway.	No. of Item.	EXPENDITURE DURING THE YEAR.				EXPENDITURE	
		TOTAL CONSTRUCTION OUTLAY DURING 1939-40.	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS.	REDEMPTION OF LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS.	GRAND TOTAL.	EXPENDITURE OUTSIDE THE PROVIDED IN THE	
						Direct Gov- ernment outlay.	Capital contributed by Companies or Indian States etc. Column 13 of Account No. 23-A. 7
1		2	3	4	5	6	R
<b>CENTRAL.</b>							
<b>COMMERCIAL.</b>							
<b>State Railways worked by the State.</b>							
<i>Open lines.</i>							
East Indian .. .. .	1	2,24,22,675	..	..	2,24,22,675	(a) 96,34,91,342	(h) ..
Eastern Bengal .. .. .	2	5,39,382	..	..	5,39,382	(b) (f) 46,13,57,563	..
Great Indian Peninsula .. .. .	3	3,70,853	..	..	3,70,853	(c) (g) 64,94,55,130	..
North Western .. .. .	4	38,43,607	..	..	38,43,607	(f) 96,34,19,719	..
Railway Collieries .. .. .	5	—6,01,901	..	..	—6,01,901	(e) 1,70,03,267	..
<b>TOTAL</b> .. .. .		<b>2,65,74,616</b>	<b>..</b>	<b>..</b>	<b>2,65,74,616</b>	<b>3,05,47,87,011</b>	<b>..</b>
<i>Constructions.</i>							
East Indian .. .. .	6	—7,893	..	..	—7,893	3,64,68,110	..
North Western .. .. .	7	64,37,518	..	..	64,37,518	(j) 81,17,563	..
Great Indian Peninsula .. .. .	8	—1,04,830	..	..	—1,04,830	(v) 3,43,732	..
<b>TOTAL</b> .. .. .		<b>63,24,795</b>	<b>..</b>	<b>..</b>	<b>63,24,795</b>	<b>4,49,29,410</b>	<b>..</b>
<b>State Railways worked by Companies or by Indian States.</b>							
<i>Open lines.</i>							
Assam Bengal, Part I .. .. .	9	—1,23,504	..	..	—1,23,504	96,87,377	..
Assam Bengal, Part II .. .. .	10	24,45,364	..	..	24,45,364	21,57,74,721	2,21,22,431
Bengal Nagpur .. .. .	11	31,62,544	..	..	31,62,544	(d) 68,02,67,790	(v) 6,82,28,798
Bewar Extension .. .. .	12	2,716	..	..	2,716	16,09,028	..
Bombay, Baroda and Central India	13	17,38,261	..	..	17,38,261	48,12,95,829	5,49,00,464
Jodhpur .. .. .	14	1,82,983	..	..	1,82,983	(f) 1,01,56,680	..
Lucknow Bareilly (R. & K.) .. .. .	15	2,80,851	..	..	2,80,851	1,63,49,476	66,94,734
Madras and Southern Mahratta .. .. .	16	11,94,655	..	..	11,94,655	24,64,62,002	6,59,33,392
South Indian .. .. .	17	30,66,193	..	..	30,66,193	(f) 32,05,49,695	5,64,75,616
Tirhoot (B. & N. W.), (including	18	11,05,287	..	..	11,05,287	8,25,14,981	1,92,10,415
Mashrak Thawe Extension) .. .. .	19	30,366	..	..	30,366	27,87,976	..
Dhone Kurumol .. .. .	20	..	..	..	..	..	(i) 15,22,071
Jorhat .. .. .	20	..	..	..	..	..	..
<b>TOTAL</b> .. .. .		<b>1,30,91,696</b>	<b>..</b>	<b>..</b>	<b>1,30,91,696</b>	<b>2,06,72,25,533</b>	<b>29,48,97,921</b>
<i>Constructions</i>							
Bengal Nagpur .. .. .	21	1,837	..	..	1,837	2,07,168	..
Madras and Southern Mahratta .. .. .	22	..	..	..	..	2,05,35,266	..
South Indian .. .. .	23	—4,182	..	..	—4,182	(f) 25,52,738	..
Jodhpur .. .. .	24	7,05,297	..	..	7,05,297	(f) 13,02,569	..
<b>TOTAL</b> .. .. .		<b>7,02,952</b>	<b>..</b>	<b>..</b>	<b>7,02,952</b>	<b>2,46,97,741</b>	<b>..</b>
<b>Miscellaneous items—</b>							
Exchange .. .. .	25	60,981	..	..	60,981	1,97,66,279	—59,76,596
<b>TOTAL COMMERCIAL</b> .. .. .		<b>4,67,55,040</b>	<b>..</b>	<b>..</b>	<b>4,67,55,040</b>	<b>5,21,14,05,974</b>	<b>28,89,11,325</b>
Carried over .. .. .		<b>4,67,55,040</b>	<b>..</b>	<b>..</b>	<b>4,67,55,040</b>	<b>5,21,14,05,974</b>	<b>28,89,11,325</b>

(a) Includes Rs 3,68,280 and Rs 3,37,967 on account of assets transferred from the Railway Collieries and the Great Indian Peninsula Railway respectively, and excludes Rs 2,40,043 on account of assets transferred to the North Western Railway.

(b) Includes Rs 78,030 and excludes Rs 90,350 on account of assets transferred from and to the North Western Railway.

(c) Excludes Rs 3,37,967 on account of assets transferred to the East Indian Railway.

(d) Includes Rs 76,174 and excludes Rs 56,787 on account of assets transferred from and to the Eastern Bengal Railway; and includes Rs 2,40,043 on account of assets transferred from the East Indian Railway.

(e) Excludes Rs 3,68,280 on account of assets transferred to the East Indian Railway.

(f) Rs 2,18,96,367, Rs 23,824, Rs 22,65,644 and Rs 7,75,03,738 have been transferred from Constructions to Open lines in Eastern Bengal, North Western, Jodhpur and South Indian Railways respectively.

(g) Outlay transferred to Constructions from Open lines.

(h) The Capital Contribution of the South Bihar Railway Company viz. Rs. 1,12,14,055 has been dropped on the line having been purchased by the State and the purchase money taken through Column 2: Vide note at foot of page 114.

(i) Differs from last year's figures by reason of correction since made.

on the CONSTRUCTION and PURCHASE OF RAILWAYS during and to end of the year 1939-40.

TO END OF THE YEAR.

REVENUE ACCOUNT RAILWAY PROGRAMME.		EXPENDITURE DEBITED TO FAMINE RELIEF AND INSURANCE.	EXPENDITURE PROVIDED FROM CENTRAL AND PROVINCIAL REVENUES.	TOTAL CONSTRUCTION EXPENDITURE Columns 8, 9, and 10.	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS Account No. 23-B, Column 10 (Sterling converted into Rs. at £1 = Rs. 13½).	REDEMPTION OF LIABILITIES IN Column 12 Account No. 23 B, Columns 7 and 9, (Sterling converted into Rs. at £1 = Rs. 13½).	TOTAL CAPITAL OUTLAY. Columns 11 and 12 minus 13.
No. of Item.	TOTAL.						
	8	9	10	11	12	13	14
	R	R	R	R	R	R	£
1	96,34,91,342	..	..	96,34,91,342	61,36,97,310	14,78,52,657	1,45,93,35,995
2	46,13,57,583	24,29,950	9,72,507	46,47,60,020	6,07,64,040	1,28,81,000	51,76,42,060
3	64,94,65,130	..	13,10,570	65,07,75,700	(a) 63,45,64,563	14,35,70,787	1,14,17,69,476
4	96,34,19,719	..	4,88,28,023	1,01,22,47,742	18,67,93,720	6,08,53,427	1,13,82,08,036
5	1,70,53,557	..	..	1,70,53,557	..	..	1,70,53,557
	3,05,47,87,011	24,29,950	5,11,11,100	3,10,83,28,061	1,53,08,10,633	36,51,38,871	4,27,40,08,823
6	3,64,68,110	..	..	3,64,68,110	..	..	3,64,68,110
7	81,17,568	..	..	81,17,568	..	..	81,17,568
8	3,43,732	..	..	3,43,732	..	..	3,43,732
	4,49,29,410	..	..	4,49,29,410	..	..	4,49,29,410
9	96,67,377	..	..	96,67,377	..	..	96,67,377
10	23,74,97,152	..	..	23,74,97,152	..	..	23,74,97,152
11	74,84,86,588	3,09,29,430	..	77,94,16,018	..	..	77,94,16,018
12	18,09,028	..	..	18,09,028	..	..	18,09,028
13	53,61,96,593	1,22,45,083	..	54,84,41,326	19,40,92,040	..	74,25,38,366
14	1,01,58,560	..	18,43,282	1,19,99,942	..	..	1,19,99,942
15	2,30,44,209	..	35,83,456	2,66,27,665	..	..	2,66,27,665
16	31,23,95,395	2,43,02,114	20,12,242	33,87,09,751	20,01,01,640	2,53,27,013	51,34,84,378
17	37,70,25,311	64,53,974	..	38,34,79,285	7,63,48,920	..	46,08,28,205
18	10,17,25,396	18,60,610	..	10,35,86,006	..	..	10,35,86,006
19	27,87,976	..	..	27,87,976	..	..	27,87,976
20	13,22,071	..	..	13,22,071	..	..	13,22,071
	2,36,21,13,464	7,57,91,161	74,38,980	2,44,53,43,595	47,05,42,800	2,53,27,013	2,89,05,59,182
21	2,07,168	..	..	2,07,168	..	..	2,07,168
22	2,05,35,266	..	..	2,05,35,266	..	..	2,05,35,266
23	26,52,738	..	..	26,52,738	..	..	26,52,738
24	13,02,569	..	..	13,02,569	..	..	13,02,569
	2,46,97,741	..	..	2,46,97,741	..	..	2,46,97,741
25	1,37,89,683	..	..	1,37,89,683	..	..	1,37,89,683
	5,60,03,17,299	7,82,21,111	5,85,50,080	5,63,70,88,490	2,00,13,62,233	39,04,65,884	7,24,79,84,839
	5,60,03,17,299	7,82,21,111	5,85,50,080	5,63,70,88,490	2,00,13,62,233	39,04,65,884	7,24,79,84,839

(a) A sum of £2,575,000 representing the Great Indian Peninsula Railway Company's share capital paid off during 1925-26 has been converted at the average rate of exchange relating to that year.



## No. 23.—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

Class and name of Railway.	No. of Item	EXPENDITURE DURING THE YEAR.				EXPENDITURE OUTSIDE T AS NOW PROVIDED IN THE	
		TOTAL CONSTRUCTION OUTLAY DURING 1939-40.	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS	REDEMPTION OF LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS	GRAND TOTAL	Direct Gov- ernment outlay.	Capital contributed Companies Indian Sta- etc., Column 1: of Account No. 23-A. 7
1		2	3	4	5	6	7
Brought forward ..		4,67,55,040	.	.	4,67,55,040	3,21,14,05,974	28,89,11,31
<b>STRATEGIC LINES</b>							
<i>Open lines</i>							
North Western .. ..	26	7,53,481	..	..	7,53,481	33,61,25,132	.
Frontier Railway Reserve ..	27	—25,35,137	..	..	—25,35,137	9,65,765	..
Campbellpore Railway Reserve ..	28	—1,63,836	..	..	—1,63,836	10,79,652	..
TOTAL STRATEGIC ..		—19,45,492	..	..	—19,45,492	33,81,70,549	..
TOTAL CENTRAL GOVERNMENT ..		4,48,09,548	..	..	4,48,09,548	5,64,05,76,523	28,89,11,31

## ABSTRACT.

Direct Government outlay

From Capital contributed by Companies or Indian States, etc., vide Account No. 23-A

Total Capital outlay outside Revenue Account as provided in the Railway Programme.

Rs.

4,48,09,548

..

4,48,09,548

(a) Includes Rs 14,176 and excludes Rs 12,243 on account of assets transferred from and to the Eastern Bengal Railway. Rs. 1,39,2 have been transferred from Constructions to Open lines.

on the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1939-40—*cond.*

TO END OF THE YEAR.

REVENUE ACCOUNT RAILWAY PROGRAMME.		EXPENDITURE DEDUCTED TO FAMINE RELIEF AND INSURANCE	EXPENDITURE PROVIDED FROM CENTRAL AND PROVINCIAL REVENUES	TOTAL CONSTRUCTION EXPENDITURE COLUMNS 8, 9 AND 10	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS Account No. 23-B, Column 10 (Sterling convert- ed into Rs. at £1 = Rs. 13½).	REDEMPTION OF LIABILITIES IN Column 12. Account No. 23-B, Columns 7 and 9 (Sterling convert- ed into Rs. at £1 = Rs. 13½).	TOTAL CAPITAL OUTLAY. Columns 11 and 12 minus 13.
No. of Item.	Total.						
	8	9	10	11	12	13	14
	R	R	R	R	R	R	R
	5,50,03,17,299	7,82,21,111	5,85,50,080	5,63,70,88,490	2,00,13,62,233	39,04,65,884	7,24,79,84,839
26	33,61,25,132	..	..	33,61,25,132	..	..	33,61,25,132
27	9,65,765	..	..	9,65,765	..	..	9,65,765
28	10,79,652	..	..	10,79,652	..	..	10,79,652
..	33,61,70,549	..	..	33,61,70,549	..	..	33,61,70,549
..	5,83,84,87,848	7,82,21,111	5,83,50,080	5,97,52,56,039	2,00,13,62,233	39,04,65,884	7,58,61,55,388



## ACCOUNT No. 23-B.

*Statement of the Liability involved in the Purchase by the State of the Capital of the old Guaranteed Railway Companies.*

This Account sets forth statistically in detail the manner in which the purchase of each railway was effected, the methods actually employed varying in the case of individual railways. The main methods of purchase were :—

- (a) By the issue of India Stock in part exchange for Share Capital of the Companies and the taking over of Debentures and Debenture Stock as State liabilities.
- (b) By the issue of New Companies' Stock in part exchange for old Companies' Capital.
- (c) By the issue of Terminable Annuities extending over a series of years in part exchange for Share Capital of the Companies.
- (d) By the issue of India Stock in exchange for a portion of the Debenture Stock taken over under (a) and of the Terminable Annuities exchanged for Share Capital under (c).
- (e) By the issue of New Companies' Stock in exchange for a portion of the Terminable Annuities exchanged for Share Capital under (c).
- (f) By cash payment.

2. The transactions mentioned at (b) and (e) have been recognised to be equivalent to a contribution of capital by Railway Companies as shown in Account No. 23-A of these accounts. The capital stocks of the Bombay, Baroda and Central India Railway (£2,000,000) and South Indian Railway (£1,000,000) and £1,500,000 of the capital stock of the Madras and Southern Mahratta Railway, formerly exhibited in columns 8 and 9 of this Account were accordingly transferred to Account No. 25-A (now No. 23-A) in the accounts for 1931-32 and the consequent reductions were made in column 12 of Account No. 25 (now No. 23) of that year. It has since been held that as the transactions actually formed part of the price payable by the State on the purchase of the Lines, the issue of these new capital stocks by the Companies should more properly be looked upon as a double transaction representing—

- (i) the discharge by means of cash payment of the liabilities in the old form,
- (ii) the deposit by the Companies of the moneys so received from Government as new capital.

The liabilities in question have accordingly been included in column 2 of this Account and also in column 8 of Account No. 23-A. In column 12 of Account No. 23 the rupee equivalents of the amounts have been shown at 1s. 6d. the rupee, while in column 7 of that Account the rupee equivalents at the rates of exchange provided in the respective contracts have been shown against the individual railway concerned and the difference between these amounts and the rupee equivalents at 1s. 6d. the rupee against the head "Miscellaneous". Both the two latter entries have been set off by corresponding opposite entries in column 6.

3. As explained in the notes on Account No. 23, the Railway Capital Account is to be debited permanently with the balance on the 31st March 1924 of the capital liability involved in the purchase of Railways, which is being redeemed through Annuities and Sinking Funds, excluding the Discount Sinking Fund of the Oudh and Rohilkhand Railway the redemption of which was treated as expenditure against Railway Revenues up to 31st March 1932. Consequently the redemption of capital after 31st March 1924 has not been taken into account in arriving at the liability incurred in the purchase of railways for the purpose of calculating the capital outlay.

## No. 23 B.—STATEMENT OF LIABILITY INVOLVED IN THE PURCHASE BY THE STATE OF THE OLD GUARANTEED RAILWAY COMPANIES.

Class and name of Railway.	Cash paid in part purchase, or in redemption of Share Capital, or Debentures or in discharge of India Bonds appropriated in respect of discharge of Debentures or Share Capital.	Debt or stock outstanding.	Share Capital.	Debentures and Debt Stock.	Terminable Annuities.	Portion of amounts in columns 4, 5 and 6 redeemed by Sinking Funds to end of 31st March 1932.	Terminable Annuities.		Total undischarged liability, column 10, minus columns 7 and 9.
							Initial Amount undergoing redemption.	Amount redeemed to end of 31st March 1932.	
1	£	3	4	5	6	7	8	9	10
<b>State Railways worked by the State.</b>		£	£	£	£	£	£	£	£
Eastern Bengal (including Bengal Central) .. .. .	612,933	348,666	612,160	67,713	541,054	316,109	2,949,847	650,041	4,932,303
East Indian (including Outh and Roulkhund) .. .. .	..	1,435,650	5,243,778	8,355,880	7,574,356†	4,624,530*	25,467,534	6,404,419	48,277,266
Great Indian Peninsula (including Indian Midland Railway) ..	7,998,210	2,701,450	324,711	3,263,216	..	..	33,109,218	10,767,809	47,596,905
North Western (old South, Punjab and Delhi Railway) .. .. .	..	..	..	..	4,911,621	2,595,624	9,097,908	1,966,883	14,090,529
Total .. .. .	8,611,073	4,485,766	6,290,649	11,868,809	13,027,031	7,536,293	70,624,607	19,848,152	114,815,935
<b>State Railways worked by Companies.</b>									
Bombay, Baroda and Central India .. .. .	2,000,000‡	..	10,060,146	2,467,757	..	..	..	..	14,526,903
Madras and Southern Mahratta (old Madras Railway) .. .. .	2,793,363†	..	..	894,712	..	..	11,219,568	1,999,626	15,097,623
South Indian .. .. .	1,000,000‡	425,000	3,221,721	1,079,438	..	..	..	..	5,793,169
Total .. .. .	5,793,363	425,000	13,281,877	4,441,897	..	..	11,219,568	1,999,626	26,290,905
<b>Grand Total .. .. .</b>	14,404,436	4,910,766	19,991,526	16,328,716	13,027,031	7,536,293	81,844,165	21,748,678	160,106,630
									120,821,689

‡ Includes £2,000,000, £1,500,000 and £1,000,000 on account of the capital stock of the Bombay, Baroda and Central India, Madras and Southern Mahratta and South Indian Railways, respectively: vide paragraph 2 of Notes on Page 116.

† Includes Rs. 1,04,760 converted into sterling at 1s. 6d. to the rupee on account of debt incurred in India on the purchase of the Outh and Roulkhund Railway.

\* Includes Stock purchased and cancelled in respect of discount amounting to £286,462 on £7,260,631 India stock issued for the purchase of the Outh and Roulkhund Railway.



No. 23-C.—SUMMARY OF CAPITAL EXPENDITURE ON STATE RAILWAYS—CENTRAL.

This statement is a summary of the capital expenditure of the Central Government on the construction and purchase of railways year by year from the commencement, under the several heads of expenditure exhibited in Account No. 23. It needs no further explanation.

[illegible]







## ACCOUNT No. 24.

*Statement of Gross Revenue Receipts, Expenditure and Net Revenue Receipts of State Railways for the year 1939-40.*

This is a statement of the actual revenue results of the year's working. It shows in detail the Gross Revenue Receipts, Expenditure and Net Revenue Receipts, together with the percentage of ordinary working expenses on earnings for each railway separately during the year.

2. The details of earnings and suspense under Gross Receipts and those of Working Expenses and suspense under Expenditure are those of the complete Railway systems, including Branch Line Companies, worked by the main lines, in which Government has no capital interest. From the total receipts and expenditure of the systems, the share of the receipts and working expenses of such Branch Line Companies used to be deducted to arrive at the figures of receipts and expenditure of the lines financed by Government. This procedure was found to be defective and it was decided that with effect from the accounts for 1934-35 the receipts and expenditure of the whole system (including worked lines) should be shown gross in the accounts and that there should be a further entry on the expense side representing the portion of the gross earnings (net earnings) of the worked lines together with the amount of rebate and subsidy, which is payable, under their respective contracts, to the owners of the lines.

3. The details of earnings and suspense under Gross Receipts represent the gross takings of the Railways. The details of ordinary Working Expenses are given in subsidiary Statement No. 24-A.

4. The transactions under "Suspense" consist, in the case of receipts, of the difference between (1) the amounts earned but not realised during the year, and (2) realisations during the year in respect of the outstanding earnings of previous years. In the case of Expenditure, "Suspense" records (1) undisbursed liabilities of the year, (2) disbursements in respect of liabilities of previous years and (3) miscellaneous advances.

5. As a part of the scheme for the separation of Railway finances from the General finances, the interest that accrues on the balances in the Depreciation Reserve and Reserve Funds, which are mainly held in deposit with the Central Government, is shown under Miscellaneous Receipts in Account No. 28. The contribution from Railway Revenue to the Depreciation Reserve Fund and the expenditure incurred from that Fund on renewals and replacements are exhibited separately under Working Expenses. The latter, as an appropriation from the Depreciation Reserve Fund, is deducted to bring out the final debits to Working Expenses on account of depreciation during the year.

## No. 24.—ACCOUNT of GROSS REVENUE RECEIPTS, EXPENDITURE

Class and name of Railway.	GROSS RECEIPTS.								EXPENDITURE.
	Traffic Earnings.					Gross Earnings.	Suspense.	Gross Receipts.	Ordinary Working Expenses (Column 10 of Account No. 24-A).
	Coaching Earnings.		Goods Earnings.	Total.	Sundry other Earnings.				
	Passenger.	Other							
	1	2	3	4	5	6	7	8	
	R	R	R	R	R	R	R	R	R
CENTRAL GOVERNMENT									
Commercial.									
State Railways worked by the State.									
East Indian . . . .	5,24,76,077	77,78,300	15,10,00,071	1,13,24,444	44,31,304	21,55,45,812	—22,13,712	21,33,32,120	10,63,40,730
Eastern Bengal. . . .	2,14,45,883	38,78,014	3,55,90,308	6,08,18,092	90,40,083	6,36,80,066	—3,98,348	6,32,81,718	4,87,01,429
North Western . . . .	4,20,35,493	60,80,140	9,95,90,488	15,11,94,874	36,47,140	15,40,43,014	5,00,753	15,35,04,006	8,17,70,392
Great Indian Peninsula . . . .	1,40,80,084	1,18,55,815	9,34,77,921	13,94,88,810	26,14,583	14,2—,36,369	—5,10,535	14,17,81,734	7,20,84,660
TOTAL . . . .	15,05,97,505	5,23,91,184	37,97,31,001	56,36,23,176	1,59,14,210	77,64,46,586	—37,67,800	77,27,78,786	30,66,94,473
State Railways worked by Companies or by Indian States.									
Assam Bengal . . . .	78,82,181	4,38,617	1,30,31,717	2,05,42,503	7,24,130	2,13,54,943	83,900	2,13,98,841	1,27,26,819
Bengal Nagpur. . . .	1,67,24,535	4,33,540	8,90,02,090	10,91,40,486	1,96,480	11,04,44,963	—2,38,720	10,82,06,273	6,18,40,641
Bowdha and Dhule Karmool	4,49,380	77,082	11,41,990	14,68,283	9,968	14,78,250		14,78,250	7,17,404
Bombay, Baroda and Central India . . . .	5,96,83,547	71,00,810	7,97,60,600	13,65,91,357	31,11,860	13,87,03,197	—14,04,033	13,73,99,174	6,16,94,887
Jodhpur Hyderabad . . . .	10,46,018	1,51,382	36,10,464	47,68,854	63,088	47,69,922	—4,40,543	43,29,379	23,88,491
Lucknow Bareilly (H. & K) . . . .	36,88,699	3,86,049	48,64,136	75,60,644	5,53,616	76,83,468	—35,184	76,48,274	30,80,954
Madras and Southern Mahratta	2,03,88,600	45,36,511	5,11,54,304	7,79,69,386	1,47,389	7,92,36,075	—4,79,470	7,87,56,605	3,86,36,501
South Indian . . . .	4,04,77,380	25,90,215	3,06,47,011	5,86,30,076	18,06,867	5,81,35,738	—5,96,704	5,75,39,034	3,08,94,789
Tirhoot (H & N W.). . . .	1,41,07,194	18,74,808	1,96,90,488	3,51,78,936	11,11,336	3,63,90,171	86,941	3,64,77,112	1,85,44,643
Contribution to Depreciation Reserve Fund on account of Company-worked lines and miscellaneous . . . .	..	..	..	..	..	..	..	..	7,674
TOTAL . . . .	12,53,54,984	3,06,91,390	29,33,20,138	45,93,76,512	84,79,474	64,47,55,888	—51,06,454	63,96,49,432	23,90,21,865
TOTAL COMMERCIAL									
	37,89,63,147	5,38,64,672	67,30,53,820	99,88,96,688	1,34,03,684	1,02,13,03,373	—78,73,284	1,01,34,30,089	38,49,00,088
Strategic.									
North Western . . . .	37,94,130	13,35,023	86,86,808	1,27,08,961	1,39,381	1,36,34,383	..	1,36,34,383	1,32,76,418
GRAND TOTAL . . . .	37,37,66,307	5,41,06,895	68,07,42,897	1,01,36,04,889	1,36,32,965	1,02,63,87,864	—78,73,284	1,02,75,94,580	38,81,81,476

(a) Includes Rs. 4,06,41,609 on account of Gross Earnings of worked lines.

(b) Includes Rs. 3,51,07,001 on account of share of Working Expenses of worked lines.

## and NET REVENUE RECEIPTS OF STATE RAILWAYS for the year 1939-40.

EXPENDITURE.							Net Receipts (Column 9 minus Column 17)	Percentage of ordinary working expenses (Column 10) on Receipts (column 7)
Appropriation to Depreciation Reserve Fund	Renewals and Replacements.	Deduct, Expenditure from Depreciation Reserve Fund	Payments to worked lines	Gross Working Expenses	Suspense	Gross Expenditure		
11	12	13	14	15	16	17	18	19
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	%
2,47,33,830	1,30,37,066	1,20,27,898	3,30,368	13,11,30,648	- 1,37,066	13,13,92,900	8,30,60,136	63.24
86,14,303	34,33,616	24,23,814	7,78,304	5,80,00,000	1,73,041	5,84,46,087	71,31,683	73.30
1,40,39,901	1,70,30,917	1,28,36,927	27,64,741	10,54,94,934	3,236	10,54,97,348	5,16,16,648	53.74
1,90,35,419	60,86,876	59,84,676	35,42,090	9,46,43,978	- 68,327	9,46,77,238	4,7-,04,490	50.66
7,13,40,933	5,30,83,301	3,38,63,592	74,90,743	38,86,66,741	- 69,339	38,86,56,811	18,81,63,073	53.31
	36,00,992		7,74,455	1,71,61,380	- 1,94,862	1,69,50,704	44,41,867	29.45
---	98,51,829	---	1,14,310	7,13,06,301	- 2,40,488	7,10,66,473	3,71,64,300	55.64
---	---	---	---	7,17,323	---	7,17,323	7,00,903	48.66
---	61,74,617	---	30,89,319	6,94,67,603	- 1,84,961	6,92,73,640	5,78,30,034	47.94
---	4,78,366	---	1,09,306	39,21,043	62,129	39,89,173	10,14,117	21.26
---	2,67,633	---	30,10,593	53,48,100	8,583	53,57,683	24,77,631	46.06
---	40,10,885	---	11,69,881	4,96,00,930	35,783	4,96,25,683	3,21,30,424	60.49
---	28,00,035	---	6,94,189	3,44,36,023	- 1,78,671	3,42,16,353	3,01,06,677	56.23
---	6,82,801	---	1,16,80,086	3,78,94,001	4,46,000	4,81,13,001	84,30,811	43.11
4,88,64,672	---	2,75,06,620	---	2,10,65,828	97,678	2,11,25,804	- 3,11,63,804	
4,68,64,672	2,70,06,630	2,78,06,630	1,31,46,631	39,80,33,676	- 8,60,671	39,80,53,106	14,39,68,337	51.27
13,01,86,395	6,16,70,012	6,16,70,012	3,03,80,364	68,16,77,617	- 4,10,189	68,13,67,618	33,31,61,600	62.97
60,08,568	36,00,660	35,08,320	---	1,89,64,965	---	1,89,64,965	- 80,08,784	96.27
13,68,68,888	6,33,78,662	6,32,78,699	(a) 2,05,69,364	70,05,33,863	- 4,10,189	70,02,13,664	32,71,61,646	51.96

(a) This is made up as follows:—

Net earnings	Rs	2,60,74,119
Rental paid to South Bihar Railway	"	1,01,399
Rebate, subsidy, etc.	"	8,10,847
		2,60,62,864

B. and BB.—Railway Capital and Revenue Accounts.

## No.—24-A.—DETAILED ACCOUNT OF ORDINARY WORKING EXPENSES OF STATE RAILWAYS for the year 1939-40.

Name and name of Railway	1	Abstract A. Material and Stores for Locomotive Power.	2	Abstract B. Material and Stores for Wagon Stock.	3	4	Abstract D. Material and Stores for Freight Trains.	5	6	7	8	Abstract F. Material and Stores for General Departments.	Abstract G. Material and Stores for Miscellaneous Departments.	Abstract H. Material and Stores for Electrical Departments.	9	10	Total Ordinary Working (Column 16 of Account No. 2)	
CENTRAL GOVERNMENT.																		
COMMERCIAL.																		
State Railways worked by the State.																		
East Indian	1,42,39,498	3,29,61,661	1,21,82,385	1,83,222	2,27,32,916	7,71,007	97,36,706	57,98,783	10,63,48,268	4,87,01,429	8,17,70,292	7,20,84,466	30,68,84,473	2,38,33,476	2,54,35,654	1,85,38,760	1,35,87,046	22,80,21,683
Eastern Bengal	1,19,94,748	1,08,19,880	44,27,307	5,28,116	96,76,293	32,71,491	38,80,278	21,23,115	6,18,40,422	25,73,231	47,92,921	1,11,18,646	7,10,239	9,69,488	53,40,787	60,784	19,62,446	30,80,904
North Western	1,02,44,219	3,04,29,571	94,37,213	..	1,36,91,113	69,89,142	61,65,913	..	..	93,593	47,823	55,18,007	1,03,922	47,89,506	46,88,162	1,57,289	19,62,446	3,05,26,501
Great Indian Peninsula	93,41,979	2,14,27,653	72,07,425	..	1,27,23,189	43,92,848	56,32,756	..	..	1,30,450	4,33,207	1,03,922	60,784	47,89,506	46,88,162	1,57,289	19,62,446	3,05,26,501
Total	4,60,20,444	9,66,38,765	3,32,25,530	7,11,438	5,85,14,681	2,22,04,488	2,54,35,654	..	..	2,22,04,488	2,54,35,654	2,54,35,654	2,54,35,654	2,54,35,654	2,54,35,654	2,54,35,654	2,54,35,654	2,54,35,654
State Railways worked by Companies or by Indian States.																		
Assam Bengal	27,58,381	35,47,996	11,19,240	4,37,809	20,51,078	10,86,337	9,69,488	..	..	10,86,337	9,69,488	9,69,488	9,69,488	10,86,337	9,69,488	9,69,488	9,69,488	9,69,488
Bengal Nagpur	92,91,815	1,89,20,646	89,41,588	7,04,306	1,12,47,162	44,29,705	53,40,787	..	..	44,29,705	53,40,787	53,40,787	53,40,787	44,29,705	53,40,787	53,40,787	53,40,787	53,40,787
Bombay and Dhule Kanool	1,24,106	1,92,138	1,11,663	..	1,36,008	93,593	47,823	..	..	93,593	47,823	47,823	47,823	93,593	47,823	47,823	47,823	47,823
Bombay, Baroda and Central India	75,84,375	2,04,99,504	71,78,651	..	1,11,40,332	47,89,506	46,88,162	..	..	47,89,506	46,88,162	46,88,162	46,88,162	47,89,506	46,88,162	46,88,162	46,88,162	46,88,162
Jodhpur Hyderabad	3,62,167	6,93,831	1,88,509	..	3,36,385	1,30,450	4,33,207	..	..	1,30,450	4,33,207	1,03,922	60,784	47,89,506	46,88,162	1,57,289	19,62,446	3,05,26,501
Lodhew Bareilly (R. & K.)	6,85,015	12,28,253	2,68,458	..	4,14,976	3,66,209	1,57,289	..	..	3,66,209	1,57,289	1,57,289	1,57,289	3,66,209	1,57,289	1,57,289	1,57,289	1,57,289
Madras and Southern Mahratta	62,37,223	1,61,11,769	33,47,084	..	62,78,776	31,30,913	34,63,190	..	..	31,30,913	34,63,190	34,63,190	34,63,190	31,30,913	34,63,190	34,63,190	34,63,190	34,63,190
North Western	45,56,343	1,26,35,434	16,88,699	..	46,98,917	24,76,745	28,99,129	..	..	24,76,745	28,99,129	28,99,129	28,99,129	24,76,745	28,99,129	28,99,129	28,99,129	28,99,129
Tirhoot (R. & N. W.)	24,24,244	48,96,582	13,32,764	7,22,546	34,13,945	13,08,223	7,88,671	..	..	13,08,223	7,88,671	7,88,671	7,88,671	13,08,223	7,88,671	7,88,671	7,88,671	7,88,671
Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	7,574	..	..	..	..	7,574	7,574
Total	3,20,19,083	7,86,28,193	2,41,71,638	21,91,083	3,97,11,397	1,78,30,235	1,85,38,760	..	..	1,78,30,235	1,85,38,760	1,85,38,760	1,85,38,760	1,78,30,235	1,85,38,760	1,85,38,760	1,85,38,760	1,85,38,760
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		
Grand Total																		

## ACCOUNT No. 25.

*Statement of Appropriations to and from the Railway Depreciation Reserve Fund.*

This Account sets forth the amounts received into, and withdrawn from, the Depreciation Reserve Fund during the year, and also brings out the balance in this Fund at the close of the year.

2. On the separation of Railway finances from General finances, a Depreciation Reserve Fund was started, with effect from the 1st April 1924, to provide for the cost of renewing units of all wasting assets with the exception of formation fencing and ballast.

3. The Depreciation Reserve Fund has hitherto been credited with an amount equivalent to the total expenditure to the end of the previous year on all the units of each class of asset divided by the number of years assumed as the normal life of that class of asset, no credit being given on account of any unit after the period assumed for its normal life has expired. It has been decided, in order to simplify calculation, that with effect from 1935-36 the amount to be set aside annually to cover depreciation shall be one-sixtieth of the total capital outlay to the end of the previous year, this fraction being the nearest simple fraction calculated to give results approximately equal to the results of the complicated procedure hitherto followed. The Fund is ordinarily debited with the cost of units replaced, abandoned or disposed of.

4. On State Railways worked by Companies the allocation of expenditure is determined by the terms of their contracts according to which the entire revenue expenditure on renewals and replacements is booked under Working Expenses. This expenditure consists of—

(i) Expenditure on wasting assets; and

(ii) Expenditure on non-wasting assets.

In Government books (i) was debited to the Depreciation Reserve Fund and (ii) was transferred to Repairs and Maintenance up to 1935-36, but from 1936-37 both the items are debited to the Depreciation Reserve Fund under the revised rules of allocation. The contribution to the Depreciation Reserve Fund is worked out as on State-managed Railways.

5. The balance of the Depreciation Reserve Fund was utilised temporarily to meet losses in working the Railways. In 1931-32, 1932-33, 1933-34, 1934-35 and 1935-36 the amounts withdrawn on this account were Rs. 4,24,99,683, Rs. 10,22,93,151, Rs. 7,96,33,325, Rs. 5,06,25,426 and Rs. 3,99,39,883 respectively. In 1936-37, the surplus of Rs. 1,20,58,909 was applied towards the repayment of the previous loans—*vide* the Explanatory Note on page 106.

6. Out of the balances of the Depreciation Reserve Fund, advances are granted to Branch Line Companies to meet capital expenditure; the balance of such advances outstanding at the end of the year 1939-40 amounted to Rs. 9,08,531.

It has also been held that the investment made in the Branch Lines Shares from Capital Programme should more properly be treated as investment of the Depreciation Reserve Fund balances. Accordingly, a sum of Rs. 31,20,910, being the cost of the investment at debit of Capital, has been transferred to the Depreciation Reserve Fund in 1937-38. On the purchase of the South Bihar Railway during the year the amount invested in previous years in the purchase of stocks of that railway has been recouped to the Depreciation Reserve Fund.

7. A sum of Rs. 32,26,416, representing the cost of abandoned assets which was held in the books of the Controller of Railway Accounts, was debited to the Fund in 1937-38.

No. 25. STATE OF APPROPRIATION from the Railway Depreciation Reserve Fund during and end he Year 1939 and the BALANCE at the commencement and at the close of the year.

Name of Railway.	Balance at 1st April 1939.				During 1939-40.				To end of 1939-40.				Balance at 31st March 1940.			
	At Debit.	At Credit.	Receipts.	Withdrawals.	Receipts.	Withdrawals.	Receipts.	Withdrawals.	Receipts.	Withdrawals.	At Debit.	At Credit.	At Debit.	At Credit.	At Debit.	At Credit.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>COMMERCIAL LINES.</b>																
<b>State Railways worked by the State.</b>																
East Indian .. .. .	..	(a) 9,93,49,429	2,47,36,030	1,26,27,986	36,41,98,384	25,57,41,321	..	..	..	..	..	..	..	..	11,14,57,063	..
Eastern Bengal .. .. .	..	(b) 2,80,99,882	58,18,583	24,28,914	18,32,23,083	10,99,18,432	..	..	..	..	..	..	..	..	3,42,84,631	..
North Western .. .. .	..	(c) 10,18,98,614	1,89,20,901	1,84,24,917	32,86,20,942	22,06,19,244	..	..	..	..	..	..	..	..	10,80,01,698	..
Great Indian Peninsula .. .. .	..	(d) 8,82,61,579	1,80,36,419	39,84,675	28,80,76,782	18,67,66,159	..	..	..	..	..	..	..	..	10,13,13,623	..
Total .. .. .	..	31,77,99,784	7,13,90,953	3,88,63,392	1,11,91,22,191	76,40,55,276	..	..	..	..	..	..	..	..	35,60,66,918	..
<b>State Railways worked by Companies or by Indian States.</b>																
Contribution to Depreciation Fund on account of Company-worked Lines, etc.	..	(e) 12,67,08,119	4,88,64,872	2,76,06,629	74,00,10,026	(h) 50,22,42,961	..	..	..	..	..	..	..	..	23,77,67,065	..
Total .. .. .	..	53,43,07,923	12,01,85,395	6,16,70,012	1,85,91,32,217	1,36,63,08,237	..	..	..	..	..	..	..	..	59,38,33,980	..
Withdrawal from Depreciation Fund to meet the loss on the working of Railways and repayment thereof.	30,59,32,559	..	..	..	1,20,55,900	31,69,31,468	..	..	..	..	30,59,32,559	..	..	..	..	..
Loans to Branch Line Companies .. .. .	9,00,000	..	..	8,331	8,40,000	17,08,331	..	..	..	..	9,08,331	..	..	..	..	..
Value of Abandoned Assets written off from Capital Account .. .. .	32,26,416	..	..	..	..	32,26,416	..	..	..	..	32,26,416	..	..	..	..	..
Total Commercial—Gross .. .. .	30,70,68,975	53,43,07,923	12,01,85,395	6,16,76,543	1,87,19,91,126	1,56,62,34,632	..	..	..	..	30,70,67,506	..	..	..	59,28,23,980	..
Investment in Branch Line Shares .. .. .	33,98,576	..	..	(g) 1,38,640	..	(h) 1,12,90,910	..	..	..	..	31,90,910	..	..	..	..	..
Total Commercial—Net .. .. .	31,03,67,361	53,43,07,923	12,01,85,395	6,14,89,903	1,87,19,91,126	1,56,62,34,632	..	..	..	..	31,01,88,416	..	..	..	59,28,23,980	..
<b>SEPARATE LINES.</b>																
State Railways worked by the State .. .. .	..	(f) 2,98,08,100	56,68,368	36,05,880	7,20,40,137	4,71,61,449	..	..	..	..	..	..	..	..	2,48,67,768	..
North Western .. .. .	..	66,71,16,023	12,58,53,993	6,50,98,783	1,94,40,40,263	1,63,65,36,911	..	..	..	..	31,01,88,416	..	..	..	61,76,91,768	..
Grand Total .. .. .	31,03,67,361	53,43,07,923	12,01,85,395	6,50,98,783	1,94,40,40,263	1,63,65,36,911	..	..	..	..	31,01,88,416	..	..	..	61,76,91,768	..

(a) Includes Rs. 2,74,777 transferred from Great Indian Peninsula Railway and excludes Rs. 2,38,300 and Rs. 17,617 transferred to North Western Railway and Controller of Railway Accounts, respectively.

(b) Includes Rs. 2,61,900 and Rs. 18,734 transferred from North Western Railway and excludes Rs. 23,400 and Rs. 3,064 transferred to North Western Railway and Controller of Railway Accounts respectively.

(c) Includes Rs. 2,74,777 transferred to East Indian Railway.

(d) Includes Rs. 3,064 and Rs. 17,617 transferred from and to Eastern Bengal Railway.

(e) Includes Rs. 3,673 and excludes Rs. 5,297 transferred from and to Eastern Bengal Railway.

(f) Represents amount re-accumulated to the fund on the cancellation of stocks of the South Bihar Railway on its purchase by Government.

(g) Difference of Rs. 674 on account of the variations in the rates of exchange for the months in which stocks of South Bihar Railway were purchased in 1937-38 and 1938-39 and for the months in which these were cancelled in 1939-40 has been included under "Contribution to Depreciation Fund on account of Company-worked lines, etc."

## ACCOUNT No. 25-A.

*Statement of Appropriations to and from the Railway Reserve Fund.*

This Account sets forth the amounts received into, and withdrawn from the Reserve Fund during the year, and also brings out the balance in this Fund at the close of the year.

2. The receipts in the Railway Reserve Fund are obtained in the manner explained in the Note to Account No. 22-A. Amounts may be withdrawn from the Railway Reserve to secure the payment of the annual contribution to General Revenues; to provide, if necessary, for arrears of depreciation and for writing down and writing off capital; and to strengthen the financial position of Railways in order that the services rendered to the public may be improved and rates and fares may be reduced.

3. The Railway Reserve may also be used for temporary borrowings for the purpose of meeting expenditure for which there is no provision or insufficient provision in the revenue budget estimate, subject to the obligation to make repayment of such borrowings out of the revenue budgets of subsequent years. In 1929-30 a sum of Rs. 2,08,21,706 was drawn from the Reserve Fund to pay the contribution to General Revenues. Similarly, the Reserve was drawn upon in 1930-31 to provide for the payment of contribution to General Revenues (Rs. 5,73,57,332), and to the extent of Rs. 5,18,77,828 to meet the loss on the working of Railways. In 1931-32 a further sum of Rs. 4,95,06,000 was drawn to meet the loss on the working of the Railways—see also the Explanatory Note on page 106.

*Reserve Fund Investment Account.*

Pending utilisation for the purposes for which the Reserve Fund had been created, a part of the amount standing at credit of the Reserve Fund was invested in securities of Branch Line Companies, the balance remaining in deposit with the Central Government. The actual amounts so utilised are shown separately in Account No. 25-A. The amounts expended in the purchase of securities have been taken to a separate head 'Reserve Fund Investment Account', while the interest accruing from the investment has been credited to the Railway Revenues. (See Account No. 28.)



[illegible]

(c) The face value of Railway shares etc., held in the Reserve Fund Investment account was Rs. 60,78,700

## ACCOUNT No. 26.

*Account of Interest Charges chargeable against the Net Revenue Receipts of State Railways for the year 1939-40.*

This is a statement of the liability for interest, etc., on the entire capital outlay on Railways. It shows:—

- (1) the interest on debt, *i.e.*, on specific loans raised by the Central Government or the Secretary of State, and on the outlay that has been met from non-specific debt or from Revenue or from other sources; and
- (2) the interest on Share Capital and Debentures contributed by the Working Companies.

2. Details of the interest on specific loans and on Annuity payments will be found in subsidiary Statement No. 26-A.

3. The principal item in the statement is the interest on non-specific debt. As (except in the case of a certain amount of specific railway debt) no distinction is made in the accounts between loans raised for railway purposes and for the ordinary requirements of Government, the interest chargeable to Railways in respect of outlay that has been met from general borrowings and other resources (including the Revenue resources) of Government is calculated with reference to the rate of interest paid by Government on its borrowings as a whole. Since 1917, Government has had to pay a higher rate of interest on its borrowings than in previous years, and the interest on the non-specific portion of the railway debt therefore consists of (a) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to the end of that year (this rate has been fixed at 3.3252 per cent. in perpetuity), and (b) interest on all capital expenditure in subsequent years at the average rate paid on the total borrowings of the subsequent period.

It is necessary to mention, in this connection, certain changes which have been made in the method of calculation of the average rate of interest charged to Railways and other commercial departments in respect of capital outlay incurred after the 31st March 1917. Until recently, this rate was arrived at by dividing the total amount of interest and discount brought to account during the year in respect of loans raised during the period by the mean between the nominal amounts of the opening and closing balances. With effect from 1928-29, the commission and brokerage paid in connection with issues of loans were added to the interest and discount. A suitable addition was also made for the loss sustained through the tax-free concession attached to some of the loans. The changes made from 1930-31 are as follows:—

- (i) The amount of interest taken into account is the amount due for the year and not the amount paid in the year;
- (ii) a suitable addition is made for charges for management of debt and advertisement charges connected with new issues; and
- (iii) the mean outstanding debt is calculated with reference to the proportionate amounts of cash received and not with reference to the nominal balances.

4. On the separation of Railway from General finances in 1924-25, the Railway Capital Account was permanently debited with the balance on 31st March 1924 of the capital liability involved in the purchase of railways which is being redeemed through Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest in respect of the liability outstanding on 31st March 1924, which is included in this account under "Interest on Sterling Debt"; and the balance required to make up the total Annuity payments and the Sinking Fund charges is borne by General Revenues.

5. As an exception to this arrangement, the payments on account of the Discount Sinking Fund for the Oudh and Rohilkhand Railway, created for the redemption of debt incurred in excess of the money raised for the purchase of the Railway, continued to be debited to the Railway Revenue Account and included in this account along with the interest payments under "Interest on Sterling Debt". This Fund has ceased to operate from 1932-33.

**No. 26.—ACCOUNT of TOTAL INTEREST CHARGES chargeable against NET REVENUE RECEIPTS OF STATE RAILWAYS FOR THE YEAR 1939-40.**

Class and name of Railway.	Interest on Sterling Debt.	INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES.			Total.	Converted into rupees at the average rate of exchange.	Interest on Capital provided by Government.	Interest on Rupee Debt.	Grand Total
		On Share Capital.	On Debentures and Debenture Stock.	Total.					
1	2	3	4	5	6	7	8	9	10
<b>Central Government.</b>	£	£	£	£	£	R	R	R	R
<b>State Railways worked by the State.</b>									
East Indian .. ..	1,929,764	..	..	..	1,929,764	2,58,25,769	3,28,54,630	3,736	5,86,84,1
Eastern Bengal .. ..	126,227	..	..	..	126,227	16,89,214	1,75,14,927	..	1,92,04,1
Great Indian Peninsula .. ..	986,544	..	..	..	986,544	1,32,10,561	2,78,02,809	..	4,10,13,3
North Western .. ..	367,927	..	..	..	367,927	49,38,532	3,92,38,723	..	4,41,65,2
Railway Collieries .. ..	..	..	..	..	..	..	7,25,574	..	7,25,574
<b>TOTAL</b> .. ..	<b>3,410,462</b>	..	..	..	<b>3,410,462</b>	<b>4,66,55,076</b>	<b>1,18,136,665</b>	<b>3,736</b>	<b>16,37,92,7</b>
<b>State Railways worked by Companies or Indian States.</b>									
Assam Bengal .. ..	..	45,000	..	45,000	45,000	6,00,000	88,10,343	..	94,10,343
Bengal Nagpur .. ..	..	105,000	80,000	185,000	185,000	24,96,667	2,95,52,237	..	3,20,48,904
Berwada and Dhoni .. ..	..	..	..	..	..	..	1,81,818	..	1,81,818
Kurnool .. ..	..	..	..	..	..	..	..	..	..
Bombay, Baroda and Central India .. ..	388,851	60,000	34,998	94,998	483,849	65,81,720	1,97,50,490	7,50,000	2,70,32,189
Jodhpur .. ..	..	..	..	..	..	..	5,34,547	..	5,34,547
Lucknow Barauli (R & K) .. ..	..	..	(b) 18,880	18,880	18,880	2,17,356	7,57,492	..	9,74,848
Madras and Southern Mahratta .. ..	362,462	175,000	..	175,000	537,462	71,66,196	1,63,74,466	..	2,25,40,662
South Indian .. ..	148,053	35,000	92,730	127,730	275,783	36,77,108	1,33,40,070	..	1,70,17,178
Tirhoot (Bengal and North Western) .. ..	..	..	(c) 80,326	80,326	80,326	10,71,011	28,29,561	..	39,00,572
<b>TOTAL</b> .. ..	<b>899,366</b>	<b>420,000</b>	<b>306,934</b>	<b>726,934</b>	<b>1,626,300</b>	<b>2,17,30,021</b>	<b>8,11,31,024</b>	<b>7,50,000</b>	<b>11,36,11,524</b>
<b>Miscellaneous items—</b>									
Miscellaneous .. ..	..	..	..	..	..	(d) 86,789	5,55,449	..	6,42,238
<b>Deduct—Interest during construction charged to capital of the Bengal Nagpur Railway</b> .. ..	..	..	..	..	..	..	11,844	..	11,844
<b>Deduct—Interest during period of construction charged to other Governments, Departments, etc</b> .. ..	..	..	..	..	..	..	7,275	..	7,275
<b>TOTAL COMMERCIAL</b> .. ..	<b>4,309,828</b>	<b>420,000</b>	<b>306,934</b>	<b>726,934</b>	<b>5,036,762</b>	<b>6,74,68,886</b>	<b>20,98,04,019</b>	<b>7,53,736</b>	<b>27,80,26,971</b>
<b>Strategic—</b>									
North Western .. ..	..	..	..	..	..	..	1,30,60,980	..	1,30,60,980
<b>TOTAL CENTRAL GOVERNMENT</b> .. ..	<b>(a) 4,309,828</b>	<b>420,000</b>	<b>306,934</b>	<b>726,934</b>	<b>5,036,762</b>	<b>6,74,68,886</b>	<b>22,28,64,999</b>	<b>7,53,736</b>	<b>29,10,87,621</b>

\* Distribution —

Interest on Debt .. ..	28,13,07,456†
Interest on Capital contributed by Companies .. ..	97,80,165
	<b>29,10,87,621</b>

	England.	England (Sterling converted into Rs. at 11 = Rs. 13½).	Exchange. Rs.	India. Rs.	Total. Central Government. Rs.
† Interest on Debt—	£				
On Specific Debt .. ..	4,309,828	5,74,64,376	2,24,345	7,53,736	5,84,42,457
On Non-Specific Debt .. ..	3,796,561	5,06,20,813	1,98,699	17,20,45,487	22,28,64,999
	<b>8,106,389</b>	<b>10,80,85,189</b>	<b>4,23,044</b>	<b>17,27,99,223</b>	<b>28,13,07,456 (e)</b>

(a) Includes charges for management of Specific Railway Debt, £19,695.

(b) Represents interest on the State share of Joint Debenture Stock as paid by the Secretary of State. The rupee equivalent shown in column 7 represents the amount of interest reduced by recoveries of interest from the R. &amp; K. Railway on joint works met from State share of Joint Debenture Stock.

(c) Includes 14,076 representing appropriation from Revenue to the Discount Sinking Fund set up for the redemption of discount on 5 per cent. Debenture Stock (State portion).

(d) Represents exchange adjusted in the books of the Controller of Railway Accounts in respect of interest paid in England on—

(i) Capital contributed by companies, and

(ii) Sterling liabilities relating to Company-worked Railways.

(e) Differs from the corresponding amount credited under "22—Interest on Ordinary Debt" by Rs. 7,275 representing recoveries of interest on Capital works during the period of construction.

**STATEMENT No. 26-A.***Statement of Interest chargeable against the Net Revenue Receipts for 1939-40.*

This statement furnishes details of the interest on specific loans, on non-specific debt and on the liability incurred in the purchase of railways remaining unredeemed by annuities to end of 1923-24. The totals for each Railway under the several headings will be found in the main Account No. 26.

**NO. 20-A.—STATEMENT OF INTEREST, ANNUITIES, ETC., OF PURCHASED RAILWAYS chargeable against the NET REVENUE RECEIPTS for 1939-40.**

Class of charges.	Eastern* Bengal (including Central Railway)	* North Western.	Bombay, Baroda and Central India	*East Indian (including Oudh and Bhilukhand Railway.)	Great Indian Peninsula.	Madras and Southern Maharatta.	South Indian.
1	2	3	4	5	6	7	8
	£	£	£	£	£	£	£
<b>STERLING INTEREST.</b>							
On Railway Debt-nature Stock ..	13,946			549,691	230,555	..	19,125
On India 4½ per cent. Stock (1950-55)				—192	..	..	..
On India 3½ per cent. Stock issued in redemption of portion of Annuity, Debt-nature Stock, and Debt-nature, and portion of the Capital Stock of the Indian Midland Railway Company	11,061	112,135	58,635	255,580	18,365	31,315	
On India 3 per cent. Stock issued in redemption of portion of Annuity, Debt-nature Stock, and Debt-nature, and for purchase of Undertakings of Railway Companies ..	13,464	—15,261	326,449	290,679	97,897	..	119,887
On India 2½ per cent. Stock issued in redemption of portion of Debt-nature and Debt-nature Stock ..	—283	—2,488		6,963	..	..	7,623
On unredeemed Annuity Capital outstanding on 31st March 1924 ..	81,033	272,762	..	817,033	636,730	330,879	..
<b>Total Interest on Sterling Debt ..</b>	<b>125,871</b>	<b>367,148</b>	<b>385,084</b>	<b>1,919,654</b>	<b>983,547</b>	<b>362,194</b>	<b>146,635</b>
Management of Specific Debt ..	356	779	3,767	10,110	2,997	268	1,418
Interest on Capital (Contributed by Companies) ..	..	..	94,998	..	..	178,000	127,730
<b>Total ..</b>	<b>126,227</b>	<b>367,927</b>	<b>483,849</b>	<b>1,929,764</b>	<b>986,544</b>	<b>537,462</b>	<b>275,783</b>
Converted into Rupees ..	R 16,89,214	R 19,36,532	R 65,31,720	R 2,68,25,760	R 1,32,10,561	R 71,66,159	R 36,77,108
<b>Interest on Rupee Debt</b>							
On India 3½ per cent. Rupee debt ..	..	..	..	3,736	..	..	..
On India 1½ and 1 per cent. Holkar and Sindia Loans (a) ..	..	..	7,50,000	..	..	..	..
<b>TOTAL ..</b>	<b>..</b>	<b>..</b>	<b>7,50,000</b>	<b>3,736</b>	<b>..</b>	<b>..</b>	<b>..</b>
Interest at 3-32½ per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1916-17 and at 4-10 per cent. on outlay since 1917-18 to end of 1938-39 plus half the outlay of the year ..	1,75,14,927	5,22,99,705	1,97,50,490	3,28,54,630	2,78,02,809	1,53,74,466	1,33,40,070
<b>TOTAL INTEREST BROUGHT TO ACCOUNT IN INDIA ..</b>	<b>1,75,14,927</b>	<b>5,22,99,705</b>	<b>2,05,00,490</b>	<b>3,28,58,366</b>	<b>2,78,02,809</b>	<b>1,53,74,466</b>	<b>1,33,40,070</b>
<b>GRAND TOTAL Rs. ..</b>	<b>1,92,04,141</b>	<b>5,72,26,237</b>	<b>2,70,32,210</b>	<b>5,86,84,135</b>	<b>4,10,13,370</b>	<b>2,25,40,625</b>	<b>1,70,17,178</b>

(a) Out of the Holkar loan of one crore of rupees at 4½ per cent., Rs. 20 lakhs were repaid from General Revenue in 1933-34 and Rs. 10 lakhs in 1934-35 but the liability of the Railways for the payment of interest on the original figure of the loan still continues.

(b) Commercial .. .. . 4,41,65,257  
Strategic .. .. . 1,80,60,980  
**Total .. .. . 5,72,26,237**

\* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per cent. Stock issued in lieu of Annuity or Debt-nature Stock. These Funds were applied to the purchase of India Stock of the same denomination offering the best yield. The various figures against 2½ and 3 per cent. Stock represent the interest on India 2½ per cent. Stock so purchased, and on India 3 per cent. Stock purchased in whole or in part.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. Stock issued in connection with the purchase of the Oudh and Bhilukhand Railway, was partly applied to the redemption of India 4½ and 2½ per cent. Stock instead of India 3 per cent. Stock.

**No. 27.—ABSTRACT ACCOUNT OF RECEIPTS FROM SUBSIDISED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT OF ADVANCES OF INTEREST, etc.) credited to CENTRAL AND PROVINCIAL REVENUES during the year 1939-40.**

This Account sets forth the receipts from certain Subsidised Railways in which Government has no capital interest (see paragraphs 4—6 of the General Note, pages 100—101) and the subsidy, if any, received from Provincial Governments in respect of their guarantee against loss on working of Branch Lines (see paragraph 7 of the General Note, page 101.)

Central Government		R
<b>Government Share of Surplus Profits—</b>		
Rohilkhand and Kumaon . . . . .		94,049
Hardwar Dehra (E. I.) . . . . .		77,114
Sialkot Narowal (N. W.) . . . . .		28,520
Larkana Jacobabad (N. W.) . . . . .		6,383
<b>Total Surplus Profits . . . . .</b>		<b>2,06,066</b>
<b>Sale of Land—</b>		
Khulna Bagerhat (E. B.) . . . . .	(a)	32
Ahmadpur Katwa (E. I.) . . . . .	(a)	17
Pundharpur Lonand (G. I. P.) . . . . .		1,708
Murtizapur Ellichpur (G. I. P.) . . . . .		25
Bengal and North Western (N. W.) . . . . .	(b)	7,018
Rohilkhand and Kumaon (N. W.) . . . . .		53
Tanjore District Board (S. I.) . . . . .		20
Tinnevely Tiruchendur (S. I.) . . . . .		400
Railway Collieries . . . . .		507
<b>Total Sale of Land . . . . .</b>		<b>9,780</b>
<b>Guarantee etc.—</b>		
Received from Madras Government (S. I.) . . . . .		3,25,528
Do. Punjab „ (N. W.) . . . . .		4,20,000
Do. Sind „ (Do.) . . . . .		2,00,000
Do. Assam „ (E. B.) . . . . .		1,45,734
Do. South Arcot District Board (S. I.) . . . . .		3,164
Do. Travancore Durbar (S. I.) . . . . .	(c)	52,188
<b>Total Guarantee + c . . . . .</b>		<b>11,46,614</b>
<b>TOTAL CENTRAL GOVERNMENT . . . . .</b>		<b>13,62,460</b>
<b>Provincial Governments.</b>		
<b>Government share of Surplus Profits—</b>		
Darjeeling Himalayan (Government of Bengal) . . . . .		13,654
<b>GRAND TOTAL . . . . .</b>		<b>13,76,114</b>
<b>India . . . . .</b>		<b>12,82,065</b>
<b>England . . . . .</b>		<b>93,564</b>
<b>Exchange . . . . .</b>		<b>485</b>

(a) Represents rent of land.

(b) Includes rent of land also.

(c) Represents net loss in working recovered from Travancore Durbar.

B. and BE.—Railway Capital and Revenue Accounts.

No. 27-A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to CENTRAL AND PROVINCIAL REVENUES during the year 1939-40.

This Account sets forth the expenditure on certain Subsidised Railways in which Government has no capital interest (see paragraphs 4—6 of the General Note, pages 160—101).

Central Government.		R
<b>Land—</b>		
North Western—		
Bengal and North Western . . . . .		1,56,813
Rohilkund and Kumaon . . . . .		749
Eastern Bengal—		
Kalighat Falta . . . . .		2,729
Bengal Dooars . . . . .		977
Sara-Sirajganj . . . . .		6,499
Great Indian Peninsula—		
Tupti valley . . . . .		70
Jodhpur—		
Mirpur Khas-Khadro . . . . .		257
	<b>Total Land . . . . .</b>	<b>1,68,094</b>
<b>Subsidy—</b>		
Eastern Bengal—		
Kalighat Falta . . . . .		1,34,370
East Indian—		
Bankura-Damodar River . . . . .		1,64,000
Bengal Provincial . . . . .		7,000
Burdwan Kutwa . . . . .		72,000
Ahmadpur Kutwa . . . . .		66,000
Fatwa Islampur . . . . .		59,000
Rohilkund and Kumaon—		
Rohilkund and Kumaon Railway for waiving claim for supply of wood (N. W.) .		10,000
Great Indian Peninsula—		
Matheran Light . . . . .		10,881
	<b>Total Subsidy . . . . .</b>	<b>5,23,251</b>
	<b>Total Central Government . . . . .</b>	<b>6,91,345</b>

## No. 28.—ACCOUNT of RAILWAY MISCELLANEOUS RECEIPTS for the year 1939-40.

This Account sets forth the interest accruing on the balances of the Railway Depreciation Reserve Fund and the Reserve Fund and other miscellaneous receipts which cannot be allocated to specific Railways. The recoveries made from Railway Companies on account of Government supervision, audit and control, which used to be taken up to 1933-34 in reduction of expenditure shown in Account No. 28-A, are now included in this Account.

R

## Central Government.

## COMMERCIAL.

Interest on balance of Reserve Fund	36
Interest on balance of Depreciation Reserve Fund . . .	1,16,51,240
Interest and dividends on securities purchased from the Reserve Funds . .	3,88,975
Contribution for Government supervision and control recoverable from Companies .	11,40,531
Miscellaneous Receipts .	14,54,877
<b>Total Commercial</b>	<b>1,46,35,659</b>

## STRATEGIC.

Interest on balance of Depreciation Reserve Fund	10,96,545
<b>TOTAL CENTRAL GOVERNMENT .</b>	<b>1,57,32,204</b>

## Provincial Governments.

## Government of Assam—

Miscellaneous .	29
-----------------	----

GRAND TOTAL . 1,57,32,233

India . 1,57,26,149

England . 6,050

Exchange 34

B and BE.—Railway Capital and Revenue Accounts.



## No 28-A.—ACCOUNT OF MISCELLANEOUS RAILWAY EXPENDITURE for the year 1939-40.

THIS Account sets forth the expenditure incurred by Government on certain items which cannot be allocated to specific Railways, such as outlay on surveys which, when the line is constructed at some future date, will be transferred to the capital account of the Railway; and the cost of the control exercised by Government over Railways through the Railway Board, the Controller of Railway Accounts, the Director of Railway Audit, the Government Inspectors of Railways and the Government Examiners of Railway Accounts. From 1938-39, the amount of commuted value of pensions in respect of Railway officers has been debited to the Railways and included in this Account instead of in Account No. 79-B as before.

## Central Government.

COMMERCIAL		R
Railway Board . . . .		13,93,164
Inspection . . . . .		2,16,631
Audit . . . . .		16,62,291
Other Establishments . .		7,92,229
Controller of Railway Accounts		2,05,806
Surveys . . . . .		--1,59,376
Miscellaneous . . . . .		14,68,328
Total Commercial . . . .		55,79,073

## STRATEGIC.

Inspection	8,390
Audit	24,006
Survey	
Total Strategic	32,396

TOTAL CENTRAL GOVERNMENT 56,11,469

## Provincial Governments.

Government of Assam— Miscellaneous . . . . .	23
-------------------------------------------------	----

Grand Total 56,11,492

India . . . . .	45,78,030
England . . . . .	10,29,448
Exchange . . . . .	4,014

## Sections C. & CC.—Irrigation, Navigation, Embankment and Drainage Works.

### Capital and Revenue Accounts.

	Rs.	Rs.	
Capital Account {	Within the Revenue Account	1,38,853	Receipts
	Outside the Revenue Account	1,33,90,515	Expenditure
		Revenue Account	10,47,52,969
			7,13,49,765

MAJOR HEAD.	Number of Account.	Detail of Accounts.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail	MAJOR HEAD TOTAL	
					Revenue.	Expenditure.
				R	R	R
General . . .	29	Statement of General Results of Irrigation, Navigation, Embankment and Drainage Works—Net gain . . . . .	143	3,34,03,204	...	...
	30	Statement of Financial Results of Irrigation, etc., works for which Capital Accounts are kept . . . . .	144 to 165	...	...	...
Construction of Irrigation, Navigation, Embankment and Drainage Works.	31	Construction of Irrigation, Navigation, Embankment and Drainage Works:—				
		Within the Revenue Account . . . . .	163	...	.	1,38,853
		Outside the Revenue Account . . . . .	163	...	...	1,33,90,515
	31A	Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works . . . . .	164	..	...	...
		Total . . . . .		...	...	1,35,29,168
Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	30	Direct Receipts . . . . .	154	..	8,54,82,117	...
	30	Deduct—Working Expenses . . . . .	156	...	4,37,30,150	...
		NET RECEIPTS . . . . .			4,17,51,967	...
	30	Land Revenue due to Irrigation . . . . .	154	...	5,21,24,376	...
	30	Interest on Capital . . . . .	155	...	...	6,06,17,688
Irrigation, etc., Works for which no Capital Accounts are kept.	29 and 34	Receipts . . . . .	143 and 181	..	1,04,76,626	..
	35	Other Revenue Expenditure financed from Ordinary Revenues . . . . .	183	...	...	1,06,08,441
	35	Other Revenue Expenditure financed from Famine Relief Fund . . . . .	183	...	...	1,33,636
		TOTAL . . . . .		...	10,47,52,969	7,13,49,765

### Sections C. & CC.-Irrigation, Navigation, Embankment and Drainage Works.

#### Capital and Revenue Accounts.

The term 'Drainage Works' covers all projects for the relief of water-logging not directly connected with any particular irrigation system, whether for agricultural or anti-malarial purposes or both. Waterways and embankments are included under this head as being more akin to Irrigation than to Civil Works.

2. For the purpose of accounts, Irrigation works are divided into two main categories, those for which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis and those for which it is either impossible or unnecessary to maintain such accounts either because they produce little or no revenue or because, owing to their restricted size, it is not worth while examining the returns yielded by each individual work. The first essential for a *quasi*-commercial account is the maintenance of a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined. The first broad distinction is therefore between works for which capital accounts are kept and those for which such accounts are not kept.

3. Works for which capital accounts are kept are further sub-divided into (a) works which are productive and (b) those which are unproductive. Productive Works are works of a remunerative character which are expected to yield, on the expiry of ten years after the date of closure of the construction estimate, a direct return on the capital invested in their construction calculated at such rate of interest as is fixed by the respective Governments from time to time. Those works which are not expected to yield the required return are classed as unproductive. The classification between productive and unproductive works is, however, dependent on the results of three consecutive years. Thus, if a productive work fails in three successive years to return the prescribed percentage, it is transferred to the unproductive class, and, conversely, an unproductive work may be transferred to the productive class if it succeeds for three consecutive years in satisfying the criterion of productivity. In determining the productivity of an old work developed by Government, the capital expended by Government alone is regarded as the capital on which interest is chargeable. In the case of the old Irrigation works in the Madras and Bombay Presidencies which existed before the advent of the British rule and were maintained and developed under the British regime before regular Capital and Revenue Accounts commenced, a share of the revenue and maintenance charges attributable to the old works is deducted from the gross revenue and the working expenses of the existing works in order to arrive at the net return on the capital outlay incurred by Government on the extension and improvement of these systems as shown in the Capital and Revenue Accounts.

4. The transactions relating to Irrigation works are exhibited in the accounts as follows :—

- (1) All capital expenditure upon works for which capital accounts are kept is as a general rule recorded in the first instance under a single major head outside the revenue account, the head being divided so as to show (a) Irrigation and (b) Navigation, Embankment and Drainage Works, each of these divisions being again subdivided so as to show in separate sub-divisions the capital expenditure on (i) Productive and (ii) Unproductive works. From the total expenditure recorded under this head lump deductions are made of the amounts financed from (i) Ordinary Revenues and (ii) the Famine Relief Fund which has replaced the old Famine Insurance Fund with effect from the year 1928-29. The result is that the net total finally recorded under this head represents that portion of the expenditure on the

construction of works for which capital accounts are kept which is financed outside the Revenue Account. Resources outside the Revenue Account take the form of loans, accumulated cash balances of previous years, the revenue surplus of the year in question after all expenditure debitable to revenue has been met and certain other sources of income not classed as revenue. The capital expenditure incurred upon the several projects and the different sources from which the *total* expenditure on all projects is financed are set forth in Account No. 31. It will be noticed that the distribution of capital outlay between expenditure financed from ordinary revenue and expenditure not so financed, which is made in Account No. 31-A, differs considerably from the corresponding distribution at the end of Account No. 31. The reason for this is that a sum of Rs. 17,22,18,089 in all was, prior to 1920-21, expended from the revenues of the Central Government upon the construction of Irrigation works in the Provinces. Similarly, a sum of Rs. 57,04,184 was expended from the revenues of the Central Government up to 17th April 1932 upon Irrigation works in the North-West Frontier Province. In Account No. 31-A, which makes no distinction between Central and Provincial expenditure, this outlay is properly treated as expenditure from Revenue. When the reformed constitution was introduced in 1920-21, Devolution Rule 24 provided that all sums so expended should be treated as advances made by the Central Government to the Provincial Governments. A similar provision was also made in the Devolution Rules as they are applicable to the North-West Frontier Province. From the point of view of the Provincial Governments, therefore, the works were not constructed out of Revenue. It follows that in Account No. 31 in which Central and Provincial outlay is separately exhibited, this expenditure should properly be shown as expenditure outside the Revenue Account. This was done for the first time in the accounts for 1926-27.

(2) The revenue transactions of works for which capital accounts are kept consist of—

- (a) Gross Receipts, including the portion of Land Revenue due to Irrigation Works (Account No. 30),
- (b) Working Expenses and Maintenance (Accounts Nos. 30 and 33), and
- (c) Interest on Capital (Account No. 30).

The working expenses of works for which capital accounts are kept, which formerly constituted an expenditure head, are shown as a *deduct* entry under Revenue.

- (3) Works for which no capital accounts are kept, and which may appropriately be described as non-commercial works, comprise a large number of works, which, while collectively of great importance, are individually too small to make it worth while to maintain separate accounts for each.

Besides the expenditure on these works, there is another class of expenditure which is recorded under the head "Works for which no capital accounts are kept." This is miscellaneous expenditure on surveys of new irrigation projects, etc., for which a separate division has been provided under the title "Miscellaneous Expenditure". The pensionary charges of the Irrigation Department were previously included under this head, but these charges are now debited to the respective Irrigation heads of accounts.

C. and CC.—Irrigation, etc.

The receipts and expenditure connected with works for which no capital accounts are kept are exhibited in Accounts Nos. 34 and 35.

5. The main scheme of the accounts as exhibited in the Combined Finance and Revenue Accounts is designed to show—

- (a) A summary of the general results of Irrigation, Navigation, Embankment and Drainage Works and the net gain or loss to Government (Account No. 29).
- (b) The capital outlay on each project for which capital accounts are kept (Account No. 30).
- (c) Net receipts of such projects, comprising the gross receipts *less* the expenses of working (Account No. 30).
- (d) Percentage of (c) on (b) (Account No. 30).
- (e) Interest on capital (Account No. 30).
- (f) Receipts and expenditure of works for which no capital accounts are kept (Accounts Nos. 34 and 35).

6. When a Provincial Government, owing to the fact that loan funds are not available, devotes its general revenues to an object upon which outlay may be met from loans, it is open to that Government to include in the objects for which it may raise a subsequent loan the repayment to general revenues of the amount already expended from them. The reason for this provision is clear; it is undesirable that Provincial Governments should be forced into the market at an inopportune time merely to protect their general revenues from being debited with expenditure of a nature which they are not primarily intended to meet. If, therefore, there were in any year a debit to the revenue major head of an amount representing capital expenditure on irrigation works met from general revenues, and the Provincial Government raised a sufficient amount of loan in a subsequent year, it would be permissible for it to utilize part of this loan in recouping the capital expenditure met from general revenues in the previous year. The amount would then be transferred to the capital from the revenue head of account by *add* and *deduct* entries in Account No. 31. This principle was applied by the Government of Bengal in 1922-23 and by the Government of the United Provinces in 1929-30 and 1930-31.



## No. 29.—STATEMENT showing the GENERAL RESULTS of IRRIGATION, NAVIGATION,

	No. of Item.	CENTRAL GOVERNMENT.	Government of Coorg.	PROVINCIAL		
				Government of Madras.	Government of Bombay.	Government of Bengal.
<b>Works for which Capital Accounts are kept.</b>		R	R	R	R	R
<b>I—Gross Receipts—</b>						
Direct Receipts . . . . .	1	79,793	..	6,14,792	33,43,312	11,16,927
Land Revenue due to Irrigation.	2	3,55,756	...	1,33,50,175	21,401	...
Total . . . . .	3	4,35,549	...	1,39,64,967	33,64,313	11,16,927
<b>Deduct—Working Expenses.</b>	4	3,62,431	..	39,17,592	14,27,182	13,59,450
Net Receipts . . . . .	5	73,118	.	1,00,47,375	19,37,131	—2,42,533
<b>II—Interest on Capital . . . . .</b>	6	7,20,548	...	87,90,675	41,69,444	20,65,976
<b>III—Net Revenue . . . . .</b>	7	—6,53,430	..	12,56,700	—22,51,313	—23,08,499
<b>Works for which no Capital Accounts are kept.</b>						
<b>IV—Direct Receipts . . . . .</b>	8	10,080	2,355	2,14,425	6,39,584	2,42,375
Land Revenue due to Irrigation.	9	...	...	76,17,976	6,35,723	...
Total . . . . .	10	10,080	2,355	78,32,401	12,75,307	2,42,375
<b>V—Expenditure (a) . . . . .</b>	11	1,37,184	6,190	39,05,318	11,69,711	18,30,650
<b>VI—Net Expenditure . . . . .</b>	12	1,77,104	3,935	—39,27,063	—1,06,566	15,88,275
<b>Capital Outlay.</b>						
During the year . . . . .	13	9,259	...	5,46,738	43,214	—46,123
To end of the year . . . . .	14	1,72,03,874	...	20,06,78,409	10,37,75,643	5,19,03,966

NOTE.—Net Revenue from works for which Capital

Deduct—Net expenditure on works for which

Net gain on Irrigation, Navigation, etc., Work

(a) The figures shown in this line include Capital as well as Revenue expenditure, as the former is not separately recorded in the accounts the case of Works for which no capital accounts are kept.

## EMBANKMENT and DRAINAGE WORKS for the year ended 31st March 1940.

GOVERNMENTS.								TOTAL CENTRAL AND PROVINCIAL GOVERNMENTS.	No. of Items.
Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE	GOVERNMENT OF ORISSA	GOVERNMENT OF N.W.P.	R	
R	R	R	R	R	R	R	R	R	
2,88,82,593	4,48,92,430	80,68,609	...	...	20,88,690	5,64,062	8,30,900	8,54,82,117	1
27,93,086	2,11,79,401	...	...	...	2,83,854	1,85,964	1,40,04,646	5,21,24,376	2
3,16,75,689	6,80,71,921	30,68,609	...	..	29,22,567	7,60,016	1,48,35,446	13,76,06,498	3
1,21,08,082	1,53,35,328	12,59,623	...	...	975,142	6,59,728	63,25,592	4,37,30,150	4
1,95,67,607	5,07,36,593	18,08,986	...	...	18,47,416	90,289	86,09,863	9,38,76,343	5
1,12,47,427	1,47,46,888	11,60,115	..	..	19,547	10,73,000	1,66,29,068	6,06,17,688	6
83,20,180	3,59,90,706	6,58,871	...	...	18,27,868	- 9,82,712	- 81,19,216	3,32,58,655	7
7,312	1,33,535	85,465	7,44,796	876	33,706	11,169	12,885	21,26,451	8
...	...	...	...	...	...	1,35,643	3,48,633	87,38,175	9
7,312	1,33,535	85,465	7,44,796	876	33,706	1,46,102	3,61,718	1,08,76,026	10
2,61,508	10,79,723	4,51,547	6,02,765	56,455	4,38,538	3,01,717	4,37,771	1,07,32,771	11
2,54,196	9,46,188	3,66,082	- 1,42,081	58,680	4,04,883	1,54,916	76,053	- 1,44,549	12
21,19,387	1,28,11,538	...	...	...	14,075	...	- 19,67,916	1,35,29,168	13
28,68,27,889	38,35,73,177	3,44,45,404	...	...	3,07,80,646	3,19,03,511	29,38,19,748	1,43,48,61,666	14

	Central	Provincial	Total.
	R	R	R
Accounts are kept (see III above)	- 6,58,430	3,39,12,065	3,32,58,655
Capital Accounts are kept (see VI above)	177,104	- 3,21,653	- 1,44,549
as recorded in Accounts Nos. 2, 3, 5 & 6	- 8,30,534	3,42,33,788	3,34,03,254



## No. 30.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORKS	PROVINCES AND CANALS.	Number of Item.	CAPITAL OUTLAY.		REVENUE RECEIPTS	
			During 1929-30	To end of 1929-30	Direct Receipts (for details see Account No. 52.)	Irrigation Land Revenue collected in the CWD Department.
			For details see Account No. 31			
			R	R	R	R
<b>Central Government.</b>						
<b>HALUCHISTAN.</b>						
<b>A.—Irrigation works—</b>						
Unproductive.	Pishin Canal . . . . .	1	492	29,05,317	49,948	...
	Nari Weir Canal . . . . .	2	..	6,28,454	14,976	...
	Total Unproductive . . . . .		492	35,33,771	64,924	...
<b>RAJPUTANA.</b>						
<b>A.—Irrigation works—</b>						
Unproductive .	Tank Projects . . . . .	3	3,384	28,39,516	13,985	36,934
<b>SIND</b>						
<b>A.—Irrigation works—</b>						
Productive	Nasirabad Section of the Lloyd Barrage and Canals system . . . . .	4	5,383	1,08,30,587	934	(a) 3,18,822
	Total Central Government.		9,259	1,72,08,874	79,793	3,55,766

(a) Adjusted initially under 'VII—Land Revenue' in the Baluchistan books—vide footnote (a) on page 70.

**EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1940.**

DURING 1939-40.	WORKING EXPENDITURE DURING 1939-40 (for details see Account No. 33).	EXCLUDING INTEREST.		Interest on Capital.	INCLUDING INTEREST		Number of Items.
		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent on Capital Outlay to end of the year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of the year.	
TOTAL REVENUE RECEIPTS.	R	R	R	R	R	R	
49,948	47,126	+ 2,822	+ 10	1,07,008	- 1,04,276	- 3-59	1
14,976	11,097	+ 3,879	+ 62	26,373	- 22,464	- 8-58	2
64,924	58,223	+ 6,701	+ 19	1,33,471	- 1,26,770	- 3-59	
50,869	1,17,810	- 66,941	- 2-36	94,994	- 1,61,985	- 5-70	3
3,19,755	1,86,398	+ 1,33,358	+ 1-23	4,95,083	- 3,64,725	- 3-37	4
4,35,549	3,62,431	+ 73,118	+ 43	7,26,548	- 6,53,430	- 3-80	

No. 80.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION,  
ended 31st

CLASS OF WORKS.	PROVINCES AND CANALS.	Number of Item.	CAPITAL OUTLAY.		REVENUE RECEIPTS	
			During 1899-00.	To end of 1899-00	Direct Receipts (for details see Account No. 82.).	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 81.			
			R	R	R	R
<b>Provincial Governments.</b>						
<b>GOVERNMENT OF MADRAS.</b>						
<b>A.—Irrigation Works—</b>						
Productive	Cauvery Delta System . . . . .	5	31,055	80,16,389	10,395	11,16,049
	Godavari Delta System . . . . .	6	44,087	1,69,40,865	2,19,290	41,30,382
	Pennar River Canals System . . . . .	7	61,787	60,14,664	2,465	5,37,601
	Puriya System . . . . .	8	...	1,04,64,627	8,837	6,14,623
	Kistna Delta System . . . . .	9	3,65,745	2,06,59,162	1,78,062	35,05,544
	Lower Coleroon Anicut System . . . . .	10	...	20,13,423	4,366	2,94,918
	Kistna East Bank Canal Extension Scheme . . . . .	11	71,949	56,62,093	2,803	4,78,082
	Toludur Reservoir Project . . . . .	12	545	23,71,023	373	92,705
	Cauvery-Mettur Project . . . . .	13	—1,27,611	6,47,66,877	14,061	11,55,584
	Kattalai Scheme . . . . .	14	28,709	39,46,654	3,959	74,989
	Other Projects . . . . .	15	...	73,83,397	15,416	6,88,088
	Total Productive . . . . .		4,76,269	14,91,38,174	4,60,087	1,26,86,515
Unproductive	Kurnool-Cuddapah Canal . . . . .	16	...	2,33,13,676	7,589	2,76,508
	Special accelerated widespread programme of improvement of tanks . . . . .	17	969	49,61,652	...	...
	Other Projects . . . . .	18	69,500	1,45,37,683	39,130	3,85,152
	Total Unproductive . . . . .		70,469	4,28,12,991	46,659	6,61,660
	Total A—Irrigation . . . . .		5,46,738	19,19,51,165	5,06,746	1,33,50,175
<b>B.—Navigation, etc., Works—</b>						
Unproductive	Buckingham Canal . . . . .	19	...	85,94,545	1,07,294	...
	Other Projects . . . . .	20	...	1,32,699	752	...
	Total Unproductive . . . . .		...	87,27,244	1,08,046	...
	TOTAL GOVERNMENT OF MADRAS . . . . .		5,46,738	20,06,78,409	6,14,792	1,33,50,175
<b>GOVERNMENT OF BOMBAY.</b>						
<b>A.—Irrigation Works—</b>						
Productive . . . . .	Total Productive . . . . .	21	..	18,75,404	1,67,287	9,872
Unproductive	Mutha Canal including Matoba Tank . . . . .	22	8,232	67,24,170	3,39,609	66
	Carried over . . . . .		8,232	67,24,170	3,39,609	66
			5,46,738	20,06,78,409	6,14,792	1,33,50,175

**EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1940—contd.**

DURING 1939-40.		EXCLUDING INTEREST.		INCLUDING INTEREST.			Number of Items.
TOTAL REVENUE EXPENDITURE.	WORKING EXPENDITURE DURING 1939-40 (for details see Account No. 36).	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of the year.	Interest on Capital.	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of the year.	
R	R	R		R	R		
11,36,144	2,76,243	+ 8,60,201	+ 10.61	3,59,692	+ 4,90,509	+ 6.12	5
43,49,872	10,34,429	+ 33,35,243	+ 19.63	7,61,178	+ 26,64,065	+ 15.14	6
5,40,056	93,253	+ 4,46,803	+ 7.43	2,69,052	+ 1,77,751	+ 2.96	7
6,23,180	1,18,903	+ 5,04,577	+ 6.82	4,70,908	+ 38,669	+ .32	8
36,83,596	8,36,089	+ 28,47,507	+ 13.78	9,19,203	+ 19,28,304	+ 9.33	9
2,99,284	1,56,471	+ 1,42,813	+ 4.90	1,31,101	+ 11,709	+ .40	10
4,80,945	56,359	+ 4,24,586	+ 7.50	2,52,569	+ 1,72,017	+ 3.04	11
93,078	46,240	+ 46,838	+ 1.98	1,06,641	- 59,803	- 2.52	12
11,69,595	3,07,369	+ 8,62,226	+ 1.33	29,17,315	- 30,55,089	- 3.17	13
78,948	43,368	+ 30,080	+ .76	1,76,772	- 1,46,692	- 3.72	14
7,03,504	4,10,783	+ 2,92,741	+ 3.96	3,32,244	- 39,503	- .54	15
1,31,48,602	33,74,907	+ 97,73,615	+ 6.55	66,96,078	+ 30,76,937	+ 2.06	
2,84,047	1,32,576	+ 1,61,471	+ .69	10,49,115	- 8,87,644	- 3.81	16
...	...	...	...	...	...	...	17
4,24,272	1,88,477	+ 2,35,795	+ 1.62	6,52,161	- 4,16,366	- 2.86	18
7,08,319	3,11,053	+ 3,97,266	+ .93	17,01,276	- 13,04,010	- 3.05	
1,38,56,921	36,86,040	+ 1,01,70,881	+ 6.30	83,97,954	+ 17,72,927	+ .92	
1,07,294	2,19,347	- 1,12,053	- 1.30	3,86,760	- 4,98,803	- 5.80	19
752	12,305	- 11,453	- 8.63	5,971	- 17,424	- 13.13	20
1,08,046	2,31,552	- 1,23,506	- 1.42	3,92,721	- 5,16,227	- 5.92	
1,39,64,967	39,17,592	+ 1,00,47,375	+ 5.01	87,90,675	+ 12,56,700	+ .63	
1,77,159	30,808	+ 1,46,356	+ 10.64	46,361	+ 99,996	+ 7.27	21
3,39,075	98,125	+ 2,41,550	+ 3.59	2,30,205	+ 11,345	+ .17	22
3,39,075	98,125	+ 2,41,550		2,30,205	+ 11,345		
1,39,64,967	39,17,592	+ 1,00,47,375		87,90,675	+ 12,56,700		

C. and CC.—Irrigation, etc.

No. 30.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORKS.	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY.		REVENUE RECEIPTS.	
			During 1929-30.	To end of 1929-30.	Direct Receipts for details see Account No. 22).	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 21.			
			R	R	R	R
	Brought forward		5,46,738	20,06,78,400	6,14,792	1,38,60,175
			8,282	67,34,170	3,89,609	60
<b>A.—Irrigation Works—</b>	<b>GOVERNMENT OF BOMBAY—contd.</b>					
Unproductive	Nira Left Bank Canal and Shetphal Tank	23	51,046	1,41,19,385	7,53,972	...
	Godavari Canal . . . . .	24	4,088	1,00,99,083	4,68,642	...
	Nira Right Bank Canal . . . . .	25	—64,116	4,01,36,538	5,61,233	...
	Pravara River Works . . . . .	26	42,068	1,46,90,459	6,70,219	76
	Other Projects . . . . .	27	276	1,67,20,674	3,82,360	11,487
	Total Unproductive		42,214	10,24,00,289	31,76,026	11,629
	TOTAL GOVERNMENT OF BOMBAY		42,214	10,37,76,648	33,48,812	21,601
<b>A.—Irrigation Works—</b>	<b>GOVERNMENT OF BENGAL.</b>					
Productive	Damodar Canal . . . . .	28	13,765	1,21,06,861	3,69,382	...
Unproductive	Midnapore Canal . . . . .	29	...	83,06,728	1,34,144	...
	Bakreswar Irrigation Scheme . . . . .	30	...	7,01,899	14,879	...
	Total Unproductive		...	90,08,127	1,49,023	...
	Total A.—Irrigation		13,765	2,11,14,988	5,18,406	...
<b>B.—Navigation, etc., Works—</b>						
Unproductive	Hijli Tidal Canal . . . . .	31	...	26,50,806	55,739	...
	Calcutta and Eastern Canals . . . . .	32	48	69,95,781	3,29,594	...
	Madaripur Hill Route . . . . .	33	...	83,10,719	80,692	...
	Dredger " Ronaldshay " . . . . .	34	—58,240	46,28,634	36,632	...
	Dredger " Cowley " . . . . .	35	—1,239	44,62,718	1	...
	Other Projects . . . . .	36	—456	38,40,321	95,964	...
	Total B.—Navigation, etc.		—59,887	3,07,88,978	5,98,522	...
	TOTAL GOVERNMENT OF BENGAL		—46,122	5,19,03,906	11,16,927	...
<b>A.—Irrigation Works—</b>	<b>GOVERNMENT OF UNITED PROVINCES.</b>					
Productive	Ganges Canal . . . . .	37	44,862	4,24,21,786	69,69,904	14,88,289
	Lower Ganges Canal . . . . .	38	3,726	3,91,87,729	39,90,560	7,60,872
	Eastern Jumna Canal . . . . .	39	84,222	57,74,700	24,48,672	3,50,377
	Agra Canal . . . . .	40	—2,361	1,16,34,671	14,84,511	64,280
	Sarda Canal . . . . .	41	5,26,757	9,65,09,639	41,80,392	19,436
	Grid Hydro-Electric Scheme . . . . .	42	9,39,754	3,66,20,487	39,00,998	...
	Ramganga Canal . . . . .	43	—4,404	26,33,961	1,51,792	..
	State Tube Wells . . . . .	44	5,81,727	1,42,82,026	37,97,525	3,102
	Other Projects . . . . .	45	—1,73,896	32,25,496	2,53,436	14,984
	Total Productive		20,00,487	26,12,40,484	2,71,77,772	27,00,390
	Carried over		5,42,830	36,63,68,018	50,75,081	1,33,71,676

**EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1940—contd.**

DURING 1939-40.	WORKING EXPENDITURE DURING 1939-40 (for details see Account No. 93).	EXCLUDING INTEREST.		INCLUDING INTEREST.		Number of Items.
		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent on Capital Outlay to end of the year.	Interest on Capital	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	
TOTAL REVENUE EMPOWERMENTS.						
R	R	R		R	R	
1,39,64,967	39,17,592	+1,00,47,375		87,90,675	+12,56,700	
3,39,675	98,125	+2,41,550		2,30,205	+11,345	
7,53,972	2,15,294	+5,38,678	+3.82	5,86,770	-48,092	-34
4,68,642	2,60,859	+2,07,784	+2.06	3,44,435	-1,36,651	-1.35
5,61,238	2,15,408	+3,45,830	+1.86	18,04,482	1,48,652	-8.68
6,70,295	2,84,494	+3,85,811	+2.64	5,94,024	-2,08,818	-1.43
3,93,887	3,22,215	+71,672	+1.43	5,12,567	-1,90,945	-5.93
81,87,654	18,96,379	+17,91,275	+1.75	41,28,048	-23,81,608	-2.28
38,64,413	14,27,182	+19,57,231	+1.87	41,69,444	-22,81,443	-2.15
3,69,882	2,50,346	+1,19,536	+1.99	5,49,339	-4,30,803	-3.55
1,84,144	1,45,240	-11,096	-1.13	2,76,146	-2,87,282	-3.46
14,679	13,072	+1,607	+1.26	31,843	-20,036	-4.28
1,49,028	1,58,312	-9,284	-1.10	3,04,029	-8,17,315	-3.52
5,18,405	4,06,658	+1,09,747	+1.52	8,67,398	-7,47,621	-3.54
55,739	26,740	+28,999	+1.14	84,820	-55,821	-2.19
8,29,594	4,77,416	-1,47,822	-2.12	2,24,756	-3,72,578	-5.33
50,692	1,39,498	-58,806	-1.71	3,30,659	-3,89,465	-4.69
36,532	1,81,318	-1,44,786	-3.13	2,11,462	-3,56,248	-7.70
1	12,453	-12,452	-1.28	2,02,363	-2,15,815	-4.82
95,964	1,13,867	-17,403	-1.45	1,54,048	-1,71,451	-4.45
5,98,527	9,50,792	-3,52,270	-1.14	12,08,698	-15,80,878	-5.07
11,16,927	18,59,450	-2,42,523	-1.47	20,65,976	-23,04,490	-4.45
84,58,198	19,10,912	+65,47,281	+15.43	14,87,209	+50,60,072	+11.93
47,51,482	18,96,399	+38,55,083	+8.56	13,06,661	+20,44,372	+5.23
27,99,049	5,66,998	+22,32,111	+88.65	2,06,618	+20,25,593	+36.08
15,48,741	4,25,780	+11,22,961	+9.74	3,84,198	+7,38,763	+6.40
41,99,828	19,78,731	+22,21,097	+2.80	45,22,801	-23,01,204	-2.38
39,00,998	17,68,284	+21,32,714	+5.98	13,73,675	+7,58,839	+2.12
1,51,792	1,23,774	+28,018	+1.11	1,21,777	-93,759	-3.70
37,99,627	27,76,886	+10,22,741	+7.19	4,56,081	+5,66,660	+3.98
2,68,422	2,57,443	+10,980	+1.31	1,14,206	-1,03,226	-3.20
2,98,78,082	1,12,05,146	+1,86,72,936	+7.43	98,72,826	+87,00,110	+3.46
1,84,46,707	67,04,234	+1,17,42,473		1,50,26,095	-32,83,612	

## No. 80.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORKS.	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY.		REVENUE RECEIPTS	
			During 1939-40.	To end of 1939-40.	Direct Receipts (for details see Account No. 52).	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 51.			
			R	R	R	R
	Brought forward		5,42,830	35,63,58,018	50,75,031	1,33,71,676
			20,00,487	25,12,40,484	2,71,77,792	27,00,290
A.—Irrigation Works—Unproductive	GOVERNMENT OF UNITED PROVINCES— <i>contd.</i>					
	Dun Canals . . . . .	46	4,807	26,12,878	1,72,817	24,980
	Botwa Canal . . . . .	47	12,608	82,70,693	5,85,443	2,860
	Ken Canal . . . . .	48	20,866	59,10,217	3,50,673	...
	Dhawan Canal . . . . .	49		48,46,936	1,69,160	1,592
	Ghaggar Canal including Gara Canal	50	16,029	50,44,924	1,83,173	
	Other Projects . . . . .	51	64,505	89,01,257	2,43,535	63,374
	Total Unproductive		1,18,900	3,55,86,905	17,04,801	92,806
A.—Irrigation Works—Productive	TOTAL GOVERNMENT OF UNITED PROVINCES		21,19,387	26,65,27,369	2,88,82,593	27,98,086
	GOVERNMENT OF PUNJAB.					
	Upper Bari Doab Canal . . . . .	52	—13,433	2,09,74,268	45,92,258	8,77,596
	Western Jumna Canal (including Extension Scheme) . . . . .	53	5,99,725	1,91,76,191	39,54,028	2,81,182
	Sirhind Canal . . . . .	54	—1,348	2,51,74,269	55,19,979	1,66,799
	Lower Chenab Canal . . . . .	55	8,05,674	4,55,30,751	1,01,06,194	53,85,308
	Lower Jhelum Canal . . . . .	56	1,99,823	2,07,48,700	35,43,740	14,04,125
	Upper Chenab Canal . . . . .	57	4,04,541	4,13,40,275	28,93,440	48,53,358
	Upper Jhelum Canal . . . . .	58	7,57,773	4,54,64,478	18,84,343	3,28,878
	Lower Bari Doab Canal . . . . .	59	—38,433	2,27,17,296	52,61,042	31,15,638
	Sutlej Valley Project . . . . .	60	—2,46,158	8,78,03,119	58,12,884	31,59,029
	Haveli Project . . . . .	61	44,91,458	3,32,69,986	7,59,141	6,56,195
	Thal Project . . . . .	62	55,84,645	55,84,645	..	...
	Other Projects . . . . .	63	3,29,544	18,48,424	4,07,424	...
	Total Productive		1,28,23,311	37,05,82,381	4,42,14,418	2,01,78,103
Unproductive	Indus Inundation Canals . . . . .	64	2,008	32,66,185	2,61,762	7,66,601
	Panjnad Head Works . . . . .	65	—14,978	71,47,710	6,615	...
	Other Projects . . . . .	66	1,197	25,76,901	4,19,640	2,34,787
	Total Unproductive		—11,778	1,29,90,796	6,78,017	10,01,388
	TOTAL GOVERNMENT OF PUNJAB		1,28,11,533	38,35,73,177	4,48,92,430	2,11,79,491
	Carried over		1,54,73,750	1,02,67,58,584	7,88,50,064	3,78,44,263

(a) Includes expenditure to end of 1938-39 of Rs. 12,79,173 and Rs. 11,68,550 on old Sidhni and Chenab Inundation Canals Projects respectively.

**EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1940—contd.**

SWINE 1939-40.		EXCLUDING INTEREST.			INCLUDING INTEREST.			REMARKS
TOTAL REVENUE EXPENDITURE.	WORKING EXPENSES DURING 1939-40 (for details see Account No. 53)	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of the year	Interest on Capital	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of the year.		
Rs	Rs	Rs		Rs	Rs			
1,84,46,707	67,04,224	+1,17,42,483		1,50,26,095	-32,88,612			
2,96,78,082	1,12,05,146	+1,86,72,936	...	99,72,826	+87,00,110			
1,97,797	83,341	+1,14,456	+4.38	1,06,531	+5,925	+23		46
5,88,308	2,83,956	+3,04,347	+3.08	2,76,214	+28,133	+34		47
3,50,673	1,60,907	+1,89,766	+3.21	1,95,735	-5,969	-10		48
1,70,752	96,691	+74,061	+1.53	1,63,698	-49,637	-1.85		49
1,88,173	1,01,575	+81,598	+1.62	1,82,260	-1,00,692	-2.00		50
3,06,909	1,76,466	+1,30,443	+1.47	3,48,163	-2,17,720	-2.45		51
17,97,607	9,02,986	+8,94,621	+2.51	12,74,601	-3,79,980	-1.07		
3,16,75,689	1,21,06,082	+1,95,67,607	+6.82	1,12,47,427	+83,20,180	+2.90		
54,09,849	12,85,845	+41,24,004	+19.66	7,94,734	+33,29,270	+15.87		52
42,25,205	14,07,568	+28,17,637	+14.69	7,13,905	+21,08,732	+10.97		53
56,86,778	11,91,263	+44,95,515	+17.86	9,51,901	+35,43,614	+14.08		54
1,54,91,502	26,55,084	+1,28,36,418	+27.59	17,73,920	+1,10,62,498	+23.77		55
49,47,965	8,83,779	+40,64,086	+19.59	7,94,612	+32,69,474	+15.76		56
77,46,798	11,37,820	+66,08,969	+15.99	15,78,369	+50,80,600	+12.17		57
17,13,221	7,83,494	+9,29,727	+2.04	17,02,725	-7,72,998	-1.70		58
83,76,675	13,59,964	+70,16,691	+30.89	8,54,536	+61,62,155	+27.13		59
89,71,863	22,08,893	+67,62,970	+7.70	37,72,041	+29,90,929	+3.41		60
14,15,386	11,15,662	+2,99,674	+1.90	11,46,012	-4,46,338	-2.54		61
...	...	..	...	90,768	-90,768	-1.64		62
4,07,424	1,58,953	+2,48,471	+13.44	63,847	+1,84,624	+9.99		63
6,43,92,516	1,41,88,354	+5,02,04,162	+13.55	1,42,37,370	+3,59,66,792	+9.71		
10,18,363	5,60,696	+4,57,667	+20.14	1,23,971	+5,33,696	+16.34		64
6,615	57,672	-51,057	-71	2,88,152	-3,87,209	-4.72		65
6,54,437	7,28,606	-74,179	-2.88	98,895	-1,72,574	-6.70		66
16,79,406	11,46,974	+5,32,431	+4.10	5,08,518	+23,913	+1.18		
6,60,71,921	1,53,35,326	+5,07,36,593	+18.23	1,47,45,888	+3,59,90,705	+9.38		
11,61,94,317	3,41,47,634	+8,20,46,683		4,10,19,410	+4,10,37,273			



No. 30.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORKS	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY.		REVENUE RECEIPTS	
			During 1939-40	To end of 1939-40	Direct Receipts (for details see Account No. 22).	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 21			
			Rs	Rs	Rs	Rs
	Brought forward		1,54,73,750	1,02,07,58,584	7,88,50,054	3,73,44,263
<b>A.—Irrigation works—</b>	<b>GOVERNMENT OF BIHAR.</b>					
Productive	Son Project	67	...	2,58,98,513	27,25,110	...
Unproductive	Tribeni Canal	68		79,29,152	3,06,308	...
	Dhaka Canal	69	...	6,17,739	35,191	...
	Total Unproductive		...	85,46,891	3,43,499	...
	TOTAL GOVERNMENT OF BIHAR.		...	3,44,45,404	30,68,609	...
<b>A.—Irrigation works—</b>	<b>GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE.</b>					
Productive	Lower Swat Canal	70	—2,007	55,58,792	8,10,459	72,396
	Kabul River Canal	71	...	14,38,169	2,15,231	36,009
	Total Productive		—2,007	69,96,961	10,25,690	1,08,405
Unproductive	Paharpur Canal	72	...	31,78,844	1,38,022	44,871
	Upper Swat Canal	73	16,082	2,06,54,740	9,24,987	80,582
	Total Unproductive		16,082	2,37,33,584	10,62,009	1,25,453
	TOTAL GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE.		14,075	3,07,30,545	20,86,699	2,33,868
	Carried over		1,54,87,825	1,09,19,84,533	8,40,07,363	3,75,78,121

**EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1940—contd.**

During 1939-40.		Excluding Interest.		Interest on Capital.	Including Interest.		Number of Items.
TOTAL EXPENDITURE	WORKING EXPENDITURE DURING 1939-40 (for details see Account No. 33.)	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of the year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of the year.	
R	R	R		R	R		
11,61,94,817	3,41,47,634	+ 8,20,46,683		4,10,19,410	+ 4,10,27,373		
27,25,110	10,26,325	+ 16,98,785	+ 6.56	8,64,734	+ 8,34,051	+ 3.22	67
3,08,808	2,20,894	+ 87,414	+ 1.10	2,64,754	- 1,77,340	- 2.24	68
35,191	12,404	+ 22,787	+ 3.09	20,627	+ 2,160	+ .35	69
3,43,499	2,33,298	+ 1,10,201	+ 1.29	2,85,381	- 1,75,180	- 2.05	
30,68,609	12,59,623	+ 18,08,986	+ 5.25	11,50,115	+ 6,58,871	+ 1.91	
8,82,865	1,18,320	+ 7,64,535	+ 13.75	68	+ 7,64,467	+ 13.75	70
2,51,240	83,975	+ 1,67,265	+ 11.63	- 2	+ 1,67,267	+ 11.63	71
11,34,095	2,02,295	+ 9,31,800	+ 13.32	66	+ 9,31,734	+ 13.32	
1,82,993	4,08,574	- 2,20,681	- 6.94	17,178	- 2,37,859	- 7.46	72
10,06,569	3,69,273	+ 6,36,296	+ 3.10	2,303	+ 6,33,993	+ 3.08	73
11,88,462	7,72,847	+ 4,15,615	+ 1.75	19,481	+ 3,96,134	+ 1.67	
23,22,557	9,75,142	+ 13,47,415	+ 4.38	(a) 19,547	+ 13,27,868	+ 4.32	
12,15,85,483	3,63,82,399	+ 8,52,03,084		4,21,89,072	+ 4,30,14,012		

(a) Differs from the corresponding amount shown in the Administrative Accounts by Rs. 10,76,408 representing interest on capital corresponding to debt cancelled under the scheme for the decentralisation of balances and the consolidation and consolidation of Debt.

C. and CC.—Irrigation, etc.

**No. 30.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION, ended 31st**

CLASS OF WORKS.	PROVINCES AND CANALS.	Number of Item	CAPITAL OUTLAY.		REVENUE RECEIPTS	
			During 1929-30.	To end of 1929-30.	Direct Receipts (for details see Account No. 52)	Irrigation Land Revenue collected, in the Civil Department.
			For details see Account No. 51.			
			Rs	Rs	Rs	Rs
	Brought forward		1,54,87,825	1,09,19,34,533	8,40,07,362	3,75,78,121
<b>A.—Irrigation Works—</b>	<b>GOVERNMENT OF ORISSA.</b>					
Unproductive	Orissa Project . . . . .	74	...	2,65,73,699	5,63,301	...
	Rushikulya System . . . . .	75	...	51,86,712	2,414	1,85,954
	Total Unproductive		...	3,17,60,411	5,65,715	1,85,954
<b>B.—Navigation, etc.,</b>						
Unproductive	Ganjam Gopalpur Canal . . . . .	76	...	1,43,100	—1,658	...
	TOTAL GOVERNMENT OF ORISSA		...	3,19,03,511	5,64,062	1,85,954
<b>A.—Irrigation Works—</b>	<b>GOVERNMENT OF SIND.</b>					
Productive	Desert Canal . . . . .	77	6,352	27,08,245	86,738	3,26,673
	Fuleli Canal . . . . .	78	55,987	59,40,813	1,09,608	4,01,670
	Lloyd Barrage and Canals Construction . . . . .	79	—27,83,663	27,41,62,573	5,48,228	1,15,46,068
	Other Projects . . . . .	80	6,98,306	80,55,280	80,144	15,23,908
	Total Productive		—20,23,018	29,08,67,511	8,24,708	1,87,98,319
Unproductive	Total Unproductive	81	55,102	29,52,237	6,192	2,06,226
	TOTAL GOVERNMENT OF SIND		—19,67,916	29,38,19,748	8,30,900	1,40,04,545
	Total Provincial Governments		1,35,19,909	1,41,76,57,792	8,54,02,324	5,17,68,620
	Total Central Government		9,259	1,72,03,874	79,793	3,55,756
	Grand Total		1,35,29,168	1,43,48,61,666	8,54,82,117	5,31,24,876

**EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1940—*concl'd.***

DURING 1939-40.	WORKING EXPENDITURE during 1939-40 (for details see Account No. 33).	EXCLUDING INTEREST		Interest on Capital.	INCLUDING INTEREST.		Number of Items.
		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of the year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of the year.	
R	R	R		R	R		
12,15,85,483	3,63,82,899	+ 8,52,03,084		4,21,80,072	+ 4,30,14,012		
5,63,301	5,66,209	- 2,908	- 11	8,85,883	- 8,88,791	- 3.34	74
1,88,368	93,519	+ 94,849	+ 1.83	1,82,359	- 87,510	- 1.69	75
7,51,669	6,59,729	+ 91,941	+ .20	10,64,242	- 9,76,301	- 3.07	
-1,653	...	-1,653	-1.16	4,758	-6,411	-4.48	76
7,50,016	6,59,728	+ 90,288	+ .28	10,73,000	- 9,82,712	- 3.08	
4,13,401	1,38,401	+ 2,75,000	+ 10.15	1,08,203	+ 1,66,797	+ 6.16	77
5,11,378	2,50,305	+ 2,60,973	+ 4.39	2,86,513	+ 24,460	+ .41	78
1,20,94,296	45,27,586	+ 75,66,710	+ 2.76	(a) 1,58,59,096	- 82,02,386	- 3.02	79
16,04,052	12,24,780	+ 3,79,272	+ 4.71	3,08,268	+ 71,004	+ .88	80
1,46,23,027	61,41,072	+ 84,81,955	+ 2.92	1,65,12,080	- 80,30,125	- 2.76	
2,12,418	1,84,520	+ 27,898	+ .94	1,16,988	- 89,090	- 3.02	81
1,48,35,445	63,25,592	+ 85,09,853	+ 2.90	1,66,29,068	- 81,19,215	- 2.76	
13,71,70,944	4,83,67,719	+ 9,88,03,225		5,98,91,140	+ 3,39,12,065		
4,35,549	3,62,481	+ 73,118		7,28,548	- 6,53,430		
18,76,06,493	4,87,30,150	+ 9,88,76,343		6,06,17,688	+ 3,32,58,655		

(a) Differs from the corresponding amount shown in the Administrative Accounts by Rs. 2,84,817 on account of the fact that the interest charges on the Lloyd Barrage and Canals Construction shown therein represent the *pro forma* account interest on the capital outlay, while cash interest charges on the actual borrowings for the Barrage have been debited in the accounts to 17—Interest on Irrigation, etc., works.

C. and CC.—Irrigation, etc.

**No. 31.—DETAILED ACCOUNT OF THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS**  
during and to end of 1939-40.

CLASS OF WORKS.	PROVINCES AND CANALS.	Expenditure during the year.										Expenditure to end of the year.
		Works.	Establishment.	Tools and Plant	Supplies.	Leave and other establishment charges in England.	Loss or gain by exchange.	Deduct—Receipts and Reverse on Capital Account	Net Total.			
CENTRAL.	CENTRAL GOVERNMENT.	R	R	R	R	R	R	R	R	R	R	
A.—Irrigation Works—	BAICHUZZAN.											
Unproductive . . .	Fish Canal . . . . .	400	92	..	..	..	..	..	..	492	29,053,817	
	Mari Weir Canal . . . . .	..	..	..	..	..	..	..	..	..	6,584,454	
	TOTAL OUTLAY ON CONSTRUCTION .	400	92	..	..	..	..	..	..	492	35,537,711	
	Deduct—Outlay financed from Ordinary Revenue									492	34,337,771	
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT									..	..	
A.—Irrigation Works—	RAJPUTANA.											
Unproductive . . .	Tank Projects . . . . .	2,805	436		43	..	..	..	..	3,384	28,39,516	
	Deduct—Outlay financed from Ordinary Revenue											
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT									3,384	28,39,516	
A.—Irrigation Works—	SIND.											
Productive . . .	Naibahad Section of the Lloyd Barge and Canal system . . . . .	18,744	8,774		22		..		..	29,157	1,08,30,987	
	Deduct—Outlay financed from Ordinary Revenue											
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.									29,157	1,08,30,987	
	TOTAL OUTLAY ON CONSTRUCTION—CENTRAL GOVERNMENT . . . . .	30,049	9,302		66	..	..		..	39,423	1,72,08,874	
	Deduct—Outlay financed from Ordinary Revenue									(a) 9,219	64,06,821	
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.									..	..	
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.									1,07,97,063	1,07,97,063	

Provincial Governments, GOVERNMENT OF MADRAS.	Provincial Governments, GOVERNMENT OF MADRAS.									
	Productive	Unproductive	Unproductive	Unproductive	Unproductive	Unproductive	Unproductive	Unproductive	Unproductive	Unproductive
Quavery Delta System . . . . .	22,323	3,691	41	..	..	..	..	..	31,055	80,13,389
Gudavari Delta System . . . . .	31,689	19,206	345	..	..	..	..	..	44,087	1,60,40,885
Pennar River Canals System . . . . .	47,531	14,207	49	..	..	..	..	..	61,787	60,14,964
Periyar System . . . . .	..	..	..	..	..	..	..	..	..	1,04,64,627
Kistna Delta System . . . . .	2,71,240	94,011	501	..	..	..	..	..	3,65,745	2,08,89,182
Lower Coleeroon Anicut System . . . . .	..	..	..	..	..	..	..	..	..	20,13,423
Kistna East Bank Canal Extension Scheme . . . . .	92,499	24,061	116	..	..	..	..	..	14,727	71,949
Toludur Reservoir Project . . . . .	394	153	1	..	..	..	..	..	..	548
Quavery-Mettur Project . . . . .	—82,689	4,076	134	—1,442	11,287	71	79,658	—1,27,611	6,47,68,877	39,46,964
Kattalai Scheme . . . . .	20,452	8,244	13	..	..	..	..	..	23,709	73,63,397
Other Projects . . . . .	..	..	..	..	..	..	..	..	..	..
Total Productive . . . . .	3,93,469	1,66,649	1,200	—1,442	11,287	71	93,945	—1,27,611	4,76,289	14,91,38,174
Kurucol Outdipah Canal . . . . .	..	..	..	..	..	..	..	..	..	..
Special accelerated widespread programme of Improvement of tanks . . . . .	711	257	1	..	..	..	..	..	909	49,61,662
Other Projects . . . . .	46,376	24,114	10	..	..	..	..	..	66,500	1,46,37,683
Total Unproductive . . . . .	46,087	24,371	11	..	..	..	..	..	70,469	4,28,12,991
Total A.—Irrigation . . . . .	4,39,556	1,90,020	1,211	—1,442	11,287	71	93,945	—1,27,611	5,46,738	16,19,51,165
Buckingham Canal . . . . .	..	..	..	..	..	..	..	..	..	86,94,545
Other Projects . . . . .	..	..	..	..	..	..	..	..	..	1,32,699
Total B.—Navigation, etc. . . . .	..	..	..	..	..	..	..	..	..	87,27,244
TOTAL OUTLAY ON CONSTRUCTION . . . . .	4,39,556	1,90,020	1,211	—1,442	11,287	71	93,945	—1,27,611	5,46,738	20,06,78,409
Debt—Outlay financed from Famine Insurance Grant or Famine Relief Fund . . . . .	..	..	..	..	..	..	..	..	..	70,891
Debt—Outlay financed from Ordinary Revenue . . . . .	..	..	..	..	..	..	..	..	..	2,76,05,929
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT . . . . .	..	..	..	..	..	..	..	..	4,16,699	17,29,97,589
Charged . . . . .	..	..	..	..	..	..	..	..	33,739	..
Voted . . . . .	..	..	..	..	..	..	..	..	3,82,960	..
Authorized . . . . .	..	..	..	..	..	..	..	..	..	..
Non-voted . . . . .	..	..	..	..	..	..	..	..	..	..
Voted . . . . .	..	..	..	..	..	..	..	..	..	..
Authorized . . . . .	..	..	..	..	..	..	..	..	..	..







No. 31.—DETAILED ACCOUNT CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1939-40—cont'd.

CLASS OF WORKS.	Expenditure during the year.												Expenditure to end of the year.
	PROVINCES AND CANALS.			EXPENDITURE DURING THE YEAR.			DEDUCT—CONTRIBUTIONS FROM RECEIPTS AND REVENUE OF UNPRODUCTIVE CAPITAL EXPENDITURE ACCOUNT ON WATER COURSES.						
	Works.	Establishment.	Tools and Plant.	Supplies.	Lease and other establishments charges in England	Loss or gain by exchange.	Leaves from Revenue of Unproductive Capital Expenditure Account on water courses.	R	R	R	R		
A.—Irrigation Works—  Unproductive.													
	</												



[illegible]

A.—Irrigation Works— Unproductive	GOVERNMENT OF UMBHALA.										
	Orissa Project.	..	..	..	..	..	..	..	..	..	2,45,73,089
	Rushikulya System.	..	..	..	..	..	..	..	..	..	61,96,712
	Total A—Irrigation	..	..	..	..	..	..	..	..	..	3,17,80,411
B.—Navigation, etc. Works— Unproductive	Ganjam-Gopalpur Canal.										1,43,100
	Total Outlay on Construction	..	..	..	..	..	..	..	..	..	3,19,03,511
	Deduct—Outlay financed from <i>Famine Insurance Grant</i>	..	..	..	..	..	..	..	..	..	56,636
	or <i>Famine Relief Fund</i>	..	..	..	..	..	..	..	..	..	14,94,731
	Deduct—Outlay financed from <i>Ordinary Revenues</i> .	..	..	..	..	..	..	..	..	..	3,03,92,144
A.—Irrigation Works— Productive	GOVERNMENT OF SIND.										
	Desert Canal.	4,789	1,544	19	..	..	..	..	..	..	27,08,245
	Fulhi Canal.	42,006	13,563	170	..	..	..	..	..	..	59,40,819
	Lloyd Barrage and Canals Construction.	7,05,605	3,00,352	898	1,066	..	..	..	..	..	27,41,93,573
	Other Projects.	5,20,445	1,90,730	2,131	..	..	..	..	..	..	10,65,880
	Total Productive.	12,78,995	4,86,189	3,216	1,066	..	..	..	..	..	22,09,67,611
	Total Unproductive.	41,542	13,393	187	..	..	..	..	..	..	55,102
	Total Outlay on Construction.	13,20,837	4,99,582	3,393	1,066	..	..	..	..	..	29,38,19,746
	Deduct—Outlay financed from <i>Famine Insurance Grant</i>	..	..	..	..	..	..	..	..	..	10,18,376
	or <i>Famine Relief Fund</i> .	..	..	..	..	..	..	..	..	..	1,09,46,728
	Deduct—Outlay financed from <i>Ordinary Revenues</i> .	..	..	..	..	..	..	..	..	..	—19,67,916
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	..	..	..	..	..	..	..	..	..	28,18,54,244
	Charged	..	..	..	..	..	..	..	..	..	—37,00,831
	Voted	..	..	..	..	..	..	..	..	..	17,32,905
C. and CC.—Irrigation, etc.	TOTAL OUTLAY ON CONSTRUCTION—PROVINCIAL GOVERNMENTS.										
	Deduct—Outlay financed from <i>Famine Insurance Grant</i> or <i>Famine Relief Fund</i> .	..	..	..	..	..	..	..	..	..	1,35,19,900
	Do—Outlay financed from <i>Ordinary Revenues</i> .	..	..	..	..	..	..	..	..	..	1,41,76,57,792
	Add—Repayment of Capital Expenditure financed from <i>Ordinary Revenues</i> .	..	..	..	..	..	..	..	..	..	97,29,070
	NET OUTLAY ON CONSTRUCTION—PROVINCIAL GOVERNMENTS, OUTSIDE THE REVENUE ACCOUNT.	..	..	..	..	..	..	..	..	..	1,29,394
	Charged	..	..	..	..	..	..	..	..	..	37,79,070
	Voted	..	..	..	..	..	..	..	..	..	1,33,90,515
C. and CC.—Irrigation, etc.	TOTAL OUTLAY ON CONSTRUCTION—CENTRAL AND PROVINCIAL GOVERNMENTS.										
	Deduct—Outlay financed from <i>Famine Insurance Grant</i> or <i>Famine Relief Fund</i> .	..	..	..	..	..	..	..	..	..	1,35,29,186
	Do—Outlay financed from <i>Ordinary Revenues</i> .	..	..	..	..	..	..	..	..	..	1,43,48,61,666
	Add—Repayment of Capital Expenditure financed from <i>Ordinary Revenues</i> .	..	..	..	..	..	..	..	..	..	97,29,070
	NET OUTLAY ON CONSTRUCTION OF IRRIGATION, ETC. WORKS OUTSIDE THE REVENUE ACCOUNT.	..	..	..	..	..	..	..	..	..	1,35,653
	Charged	..	..	..	..	..	..	..	..	..	37,79,070
	Voted	..	..	..	..	..	..	..	..	..	1,33,90,515
	Total	..	..	..	..	..	..	..	..	..	1,29,85,13,124

Charged

Voted

Total

Authorized.

825

16,082

(a)

(b)

(c)

Represents capitalised interest written back to Revenue.

See footnote (b) on page 164

No. 31-A—SUMMARY of CAPITAL EXPENDITURE on IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept.

Years	Expenditure outside the Revenue Account.	Expenditure within the Revenue Account.	TOTAL.
	Rs	Rs	Rs
Prior to 1876-77	8,74,99,425	5,32,99,975	14,07,99,400
1876-77	94,39,425	8,00,505	1,02,39,930
1877-78	80,61,270	7,90,920	88,52,190
1878-79	78,64,335	4,91,550	84,55,785
1879-80	59,81,295	7,07,875	66,89,170
1880-81	61,40,700	8,43,495	69,84,195
1881-82	56,54,280	13,63,920	70,18,200
1882-83	2,72,85,495	26,55,800	2,99,41,295
1883-84	72,72,765	28,35,210	1,01,07,975
1884-85	70,04,085	25,30,455	95,34,540
1885-86	56,25,350	20,24,585	76,50,225
1886-87	54,73,785	11,04,885	65,78,670
1887-88	53,30,490	9,37,995	62,68,485
1888-89	45,98,895	7,95,270	53,94,165
1889-90	37,89,315	7,99,755	45,89,070
1890-91	48,38,805	9,50,250	57,89,055
1891-92	72,95,645	10,33,830	83,30,475
1892-93	55,19,800	7,13,040	62,32,840
1893-94	68,16,840	7,97,035	76,13,875
1894-95	59,41,455	6,47,730	65,89,185
1895-96	69,99,675	5,79,510	75,79,185
1896-97	74,04,480	5,53,695	79,58,175
1897-98	69,24,315	5,02,305	74,26,620
1898-99	65,35,485	2,80,305	68,15,790
1899-1900	89,69,400	5,94,795	95,64,195
1900-01	88,57,245	5,29,815	93,87,060
1901-02	82,13,250	19,81,350	1,01,94,600
1902-03	84,62,585	24,17,205	1,08,80,070
1903-04	76,18,470	25,55,465	1,02,04,935
1904-05	54,17,580	39,87,275	94,14,855
1905-06	83,42,910	46,93,170	1,30,36,080
1906-07	1,19,64,405	1,11,63,175	2,31,27,580
1907-08	1,26,85,830	67,84,605	1,94,70,435
1908-09	1,47,52,335	71,86,245	2,19,38,580
1909-10	1,57,85,350	66,69,795	2,24,55,145
1910-11	1,30,53,330	57,91,435	1,88,44,765
1911-12	2,30,47,955	59,09,565	2,89,57,520
1912-13	2,11,34,935	70,76,880	2,82,01,815
1913-14	1,92,38,930	88,54,320	2,80,93,250
1914-15	1,88,47,700	85,57,635	2,74,05,335
1915-16	1,21,94,395	78,94,050	2,00,88,445
1916-17	76,82,245	50,83,244	1,27,65,489
1917-18	35,94,877	43,69,280	79,64,157
1918-19	35,51,465	47,09,285	82,60,751
1919-20	24,64,507	55,55,758	80,20,265
1920-21	66,83,195	60,25,127	1,27,08,322
1921-22	1,47,37,055	1,38,30,183	2,85,67,238
1922-23	2,66,84,030	75,20,965	3,42,04,995
1923-24	3,51,95,907	59,50,240	4,11,52,147
1924-25	3,95,20,564	20,95,320	4,16,15,884
1925-26	4,98,95,132	3,02,55,716	8,01,51,848
1926-27	4,49,81,802	2,02,17,310	6,51,99,112
1927-28	5,38,39,618	1,45,69,535	6,84,09,153
1928-29	7,11,82,616	64,04,725	7,75,87,341
1929-30	6,67,66,587	—4,80,593	6,62,86,294
1930-31	6,20,30,415	29,45,313	6,49,75,728
1931-32	5,90,10,172	—11,84,383	5,78,25,789
1932-33	3,84,86,285	—3,29,794	3,75,56,491
1933-34	2,58,54,757	4,34,121	2,62,88,878
1934-35	2,20,06,635	4,55,415	2,24,62,050
1935-36	2,30,10,403	2,10,743	2,32,21,146
1936-37	3,22,21,026	31,63,402	3,53,84,428
1937-38	1,78,30,410	4,04,458	1,82,34,868
1938-39	—3,55,65,450	(a) —45,01,515	(a) —41,66,965
1939-40	1,33,90,515	1,38,668	1,35,29,183
Add—Capital expenditure on old Minor Works and Navigation to end of 1939-40	...	6,64,02,327	6,64,02,327
Deduct—Outlay to end of 1920-21 on old Protective Works for which no capital accounts were kept	...	1,14,53,688	1,14,53,688
Add—Repayment of Capital Expenditure within the Revenue Accounts in previous years	37,79,070	—37,79,070	...
Deduct—Outlay to end of 1936-37 relating to the Government of Burma	3,47,06,602	3,29,96,209	6,77,02,811
TOTAL	(b) 12,05,90,551	31,42,70,815	1,43,48,61,366

(a) Previous recorded outlay of 1939-30 has been reduced by a sum of Rs. 6,57,34,998 as detailed below—

Bengal—Capital expenditure relating to Dredger "Cowley" written off without financial adjustment under the orders of the Local Government.

Expenditure outside the Revenue Account

Expenditure within the Revenue Account

Rs.

4,233

United Provinces—

Capital expenditure written off without financial adjustment under the orders of the Local Government.

Expenditure outside the Revenue Account

(Ganges Canal)

Old Hydro Electric Scheme

State Tube Wells

2

45,316

98

Central Provinces—

Capital expenditure relating to all the Irrigation Projects written off without financial adjustment under the orders of the Local Government.

Expenditure outside the Revenue Account

Expenditure within the Revenue Account

6,10,12,540

44,72,037

TOTAL

9,55,34,998

(b) The discrepancy between this figure and that shown in the last column of Account No. 31 is explained in para. 4(1) of the notes on page 159



No. 22.—DETAILED ACCOUNT DRECT REVENUE FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS OF WHICH CAPITAL ACCOUNTS are kept, for the year ended 31st March 1940.

CLASS OF WORK.	Water Meter	Conveyance Rate	Water Supply of Town.	Sales of Water.	Plantation.	Other Canal Produce	Water Power	Navigation.	Rents.	Fines.	Respective Expenditure	Miscellaneous.	Debt—Interest	Total.
<b>Central Government.</b>														
<b>BALUCHISTAN.</b>														
A—Irrigation Works—Unproductive	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Fishan Canal	40,393	...	...	216	...	...	12	...	147	15	...	165	...	40,948
Nari Weir Canal	13,462	...	...	...	...	...	1,470	...	36	...	4	4	...	14,976
Total Unproductive	53,855	...	...	216	...	...	1,482	...	183	15	4	169	...	64,924
<b>RAJPUTANA.</b>														
A—Irrigation Works—Unproductive	10,492	...	...	...	...	...	...	...	4	754	...	2,745	...	13,986
Tank Projects	...	...	...	...	...	...	...	...	...	...	934	...	...	934
<b>SINDH.</b>														
A—Irrigation Works—Productive	74,287	...	...	216	...	...	1,482	...	187	769	988	2,914	...	79,708
Neighbourhood section of the Lloyd Barge and Canal System.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Provincial Governments.</b>														
<b>GOVERNMENT OF MADRAS.</b>														
A—Irrigation Works—Productive	...	...	...	861	5,447	2,408	...	676	968	22	39	557	163	10,395
Cauvery Delta System	...	...	1,267	2,493	5,337	30,928	...	1,74,161	1,233	15	817	2,228	1,609	2,19,290
Godavari Delta System	...	...	...	1	160	1,671	...	428	489	...	432	15	739	2,465
Pennar River Canals System	...	...	...	3	2,011	3,631	...	515	1,513	...	149	1,141	66	6,857
Periyar System	...	...	...	2,776	4,187	37,480	...	1,29,317	3,601	...	4,198	934	2,147	1,78,062
Kistna Delta System	...	...	...	766	160	1,901	669	4	488	5	30	376	3	4,866
Lower Coleroon Ancient System	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kistna East Bank Canal Extension Scheme	...	...	...	...	10	2,965	...	577	286	...	34	9	128	2,963
Toludur Reservoir Project	...	...	...	...	277	17	...	...	78	1	...	...	...	373
Cauvery-Meter Project	...	...	...	962	2,466	11	...	4	8,456	...	76	2,186	89	14,181

Katahdai Scheme	...	...	...	50	2,569	951	...	3	221	5	118	08	46	3,969
Other Projects	...	...	...	3,630	4,071	3,800	..	2	884	...	47	2,368	834	16,416
Total Productive	...	...	...	5,753	12,788	20,016	...	3,00,697	18,347	48	5,937	9,539	5,714	4,60,087
Unprod:														
Kursool Cuddapah Canal	...	...	...	980	298	3,750	622	72	1,309	...	...	608	...	7,689
Other Projects	4,000	...	...	29,199	...	804	2,733	9	1,040	...	510	836	61	39,120
Total Unproductive	4,000	...	...	30,129	298	4,554	3,405	81	2,349	...	510	1,404	61	46,689
TOTAL A.—IRRIGATION														
B.—Navigation etc., Works—Unproductive	4,000	...	...	35,897	13,076	33,370	89,886	...	3,00,708	20,496	48	6,447	5,775	5,09,746
Buckingham Canal	...	...	...	...	2,432	38	...	...	1,00,084	630	14	1,199	33	1,07,291
Other Projects	...	...	...	...	...	...	...	740	12	...	...	...	...	763
Total B.—Navigation, etc.	...	...	...	...	2,432	38	...	1,03,774	632	...	14	1,199	33	1,08,054
TOTAL GOVERNMENT OF MADRAS	4,000	...	...	35,387	15,408	33,608	89,886	...	4,04,542	21,128	48	12,542	5,808	6,14,798
GOVERNMENT OF BOMBAY.														
Total Productive														
...	31,167	...	...	61,902	67,944	...	2,892	...	376	183	...	2,896	3	1,67,297
Unprod:														
Mutha Canal including Matoba Tank	1,25,347	...	...	2,01,673	7,703	526	2,310	772	359	812	...	3,005	70	3,30,619
New Left Bank Canal and Shephal Tank	7,25,435	...	...	...	2,016	207	1,633	...	...	4,922	...	3,793	885	7,53,972
...	8,50,972	...	...	2,01,673	9,721	733	3,943	772	329	5,334	...	6,798	955	10,98,581
Carried over	31,167	...	...	61,902	67,944	...	2,892	...	...	376	183	2,896	3	1,67,297

C, and CC.—Irrigation, etc.











## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

CLASS OF WORKS	FISHERIES AND CANALS	Water Banks	Owner's Supply of Land	Water Supply of Farm	Sale of Water	Residue from Workshop	Floodplain Produce	Other Canal Produce	Water Power	Navigation		Banks		Farms		Receipts from Expenditure	Misc. Income	Loss or Gain by Change	Debit— Totals	
										R	R	R	R	R	R				R	R
A—Irrigation Works— productive	GOVERNMENT OF PUNJAB																			
	Upper Bari Doab Canal	•	43,93,722	•	432	12,442	•	32,680	10,718	67,988	•	16,133	18	2,628	6,118	•	1,061	46,82,353	•	•
	Western Jhelum Canal	•	37,66,950	•	5,563	24,752	•	34,446	1,254	4,637	1,19,955	14,876	6	8,269	25,8-4	•	569	30,94,028	•	•
	Sirhind Canal	•	61,19,680	•	6,461	45,168	•	89-23	7,480	65,135	9,1-3	16,999	•	6,380	2,14,256	1	10,491	66,19,979	•	•
	Lower Chenab Canal	•	99,42,659	•	13,768	86,393	•	22,129	5,145	7,063	•	4,638	4	29,566	9,601	•	1,267	1,01,08,194	•	•
	Lower Jhelum Canal	•	34,82,812	•	5,499	9,505	•	7,717	8,794	15,717	•	12,250	•	8,070	4,388	•	652	36,41,740	•	•
	Upper Chenab Canal	•	29,64,877	•	•	650	•	1,742	791	•	•	14,086	7	6,928	5,658	•	1,304	29,93,440	•	•
	Upper Jhelum Canal	•	13,49,976	•	•	166	•	204	1,918	•	•	14,038	•	11,399	7,195	•	751	13-48,818	•	•
	Lower Bari Doab Canal	•	61,69,849	•	415	33,540	•	20,616	3,765	5,413	•	29,666	•	6,040	3,076	•	1,318	62,81,042	•	•
	Sutlej Valley Project	•	40,20,088	433	89	6,969	•	3,938	443	•	•	69,565	464	8,454	8,50,283	•	(1)27,784	68,12,834	•	•
	Harsh Project	•	6,19,755	•	•	1,160	•	8,696	61	•	•	11,603	•	16,334	1,02,647	•	1,069	7,69,141	•	•
	Other Projects	•	•	•	•	•	•	•	•	•	•	2,745	•	2,8-019	1,65,689	•	•	4,07,424	•	•
Unproductive	Total Productive	•	4,16,06,718	433	32,087	1,74,730	•	1,71,149	35,369	1,76,555	1,28,138	2,31,528	491	3,36,541	19,55,186	1	46,616	4,42,44,413	•	•
	Indus Irrigation Canals	•	2,42,298	•	•	239	•	5,298	•	•	•	2,439	•	291	1,232	•	20	2,61,763	•	•
	Partial Head Works	•	•	•	•	•	•	8	47	•	•	8,062	•	169	8,692	•	(6)10,268	6,616	•	•
	Other Projects	•	4,05,104	•	•	122	•	10,822	218	•	•	2,654	•	684	862	•	56	4,19,640	•	•
	Total Unproductive	•	6,47,897	•	•	361	•	16,638	265	•	•	13,165	•	1,874	10,206	•	76,364	6,76,017	•	•
TOTAL (GOVERNMENT OF PUNJAB)		•	4,22,57,115	433	32,087	1,74,730	•	1,86,772	36,634	1,76,555	1,28,138	2,44,693	491	3,37,876	19,75,395	1	56,650	4,48,92,430	•	•

A.—Irrigation Works—		GOVERNMENT OF BIHAR.														
Productive	Son pr. et' . . . .	24,90,693	...	14,620	4,609	8,099	5,276	2710	67,001	8,851	1,068	3,808	1,21,418	...	11,113	37,25,110
Unproductive	Thib anal . . . .	2,97,435	...	...	...	188	...	...	...	1,869	...	22	9,342	...	618	3,08,308
	Dha anal . . . .	31,460	...	2	...	...	...	...	...	298	...	17	3,411	...	27	35,191
	Total Unproductive	3,28,925	...	2	...	188	...	...	...	2,167	...	39	12,753	...	645	3,43,809
	Tc GOVERNMENT OF BIHAR	28,88,618	...	14,622	4,609	8,285	5,276	2,710	67,061	10,078	1,068	3,837	1,34,171	...	11,576	30,48,509
GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE.																
Productive	Low r Sest Canal . . . .	7,45,872	...	446	...	16,709	30	37,321	...	2,303	31	278	8,329	...	359	8,10,530
	Kat ul River Canal . . . .	1,66,939	...	270	...	437	7	41,617	...	2,647	...	101	3,413	...	...	2,16,331
	Total Productive	9,12,811	...	756	...	17,145	37	78,938	...	4,950	31	379	12,142	...	359	10,25,980
Unproductive	Pal Canal . . . .	1,37,359	...	200	...	...	...	...	...	89	...	328	61	...	2	1,38,022
	Uji wet Canal . . . .	8,62,200	...	611	...	69	...	57,877	...	7,168	960	1,136	5,374	...	718	9,54,967
	Total Unproductive	9,99,559	...	200	...	69	...	57,877	...	7,257	960	1,464	5,435	...	720	10,53,009
TOTAL GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE.		19,02,040	...	200	1,274	...	...	1,36,815	...	11,507	1,011	1,843	17,577	...	519	20,98,699
and CC.—Irrigation, et' . . . .																

(a) Includes Rs. 27,061 creditable to Bahawalpur and Bikaner States.  
(b) Represents amount creditable to Bahawalpur and Bikaner States.







No. 83.—DETAILED ACCOUNT OF WORKING EXPENSES AND MAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March 1940.

CLASS OF WORKS.	PAID BY GOVERNMENT.	EXPENSES INCURRED BY THE GOVERNMENT.	MATERIALS AND REPAIRS.		TRAVELLING EXPENSES.		TOTAL.	
			R.	Rs.	R.	Rs.	R.	Rs.
Central Government.								
MADRAS.								
A.—Irrigation Works—								
Unproductive . . . . .		Fishin Canal . . . . .		37,022		9,545		46,567
		Nau Wai Canal . . . . .	1,469	6,446		8,915		10,385
		Total Unproductive . . . . .	1,469	49,988		12,543		62,531
RAJPUTANA.								
A.—Irrigation Works—								
Unproductive . . . . .		Tank Projects . . . . .	83,602	63,704		16,884		1,64,190
SINDH.								
A.—Irrigation Works—								
Productive . . . . .		Nasrabad Section of the Lloyd Bypass and Canal System . . . . .		1,94,888		78,287		2,73,175
		TOTAL CENTRAL GOVERNMENT . . . . .	37,531	2,11,155		1,07,884		3,56,570
Non voted								
Voted								
Provincial Governments.								
GOVERNMENT OF MADRAS.								
A.—Irrigation Works—								
Productive . . . . .		Quavery Delta System . . . . .	16,600	1,68,031		91,820		2,76,451
		Godavari Delta System . . . . .	77,177	3,95,460		8,46,498		10,99,135
		Pennar River Canal System . . . . .	2,066	65,310		25,848		69,224
		Peiyar System . . . . .	—100	77,159		41,981		1,18,238
		Krishna Delta System . . . . .	31,530	3,10,967		2,92,600		6,35,097

<b>B—Navigation, etc. works</b>									
<b>Unproductive . . .</b>									
Lower Coleroon Anant System . . . . .	10,716	95,383	50,224	198	1,66,471				
Kirtan Easli Bank Canal Extension Scheme . . . . .	1,796	35,664	18,930	69	56,539				
Toludur Reservoir Project . . . . .	3,999	29,004	14,177	60	46,540				
Caundry-Mettur Project . . . . .	16,619	1,99,290	91,201	269	3,07,669				
Attialai Scheme . . . . .	3,987	29,397	16,293	101	49,988				
Other Projects . . . . .	— 3,477	2,84,432	1,23,892	866	4,10,163				
<b>Total Productive</b>									
	1,61,929	20,01,177	11,11,760	10,121	3,74,947				
Kurnool Cuddayah Canal . . . . .	1,638	67,777	69,184	— 23	1,22,576				
Other Projects . . . . .	4,794	1,31,284	62,290	108	1,98,777				
<b>Total Unproductive</b>									
	6,432	1,99,061	1,65,480	80	3,11,653				
	1,68,561	22,00,238	12,17,240	10,201	3,96,640				
	3,641	1,86,561	29,731	— 255	2,19,347				
	..	8,773	3,416	16	12,305				
	3,641	1,95,004	33,147	— 240	4,31,532				
<b>To Go</b>									
<b>C. and CC.—Irrigation, etc.</b>									

Ch

ed



A.—Irrigation Works—		GOVERNMENT OF BENGAL.									
Productive	Unproductive										
Damodar Canal		8,317	75,800	1,65,441	2,089	629	...	...	...	8,006	16 2,60,848
Midnapore Canal		1,941	51,565	88,406	1,978	...	...	...	...	1,943	9 1,45,340
Bakreswar Irrigation Scheme		1,086	4,000	7,416	319	...	...	...	...	807	1 18,078
Total Unproductive		2,977	55,565	95,981	1,690	...	...	...	...	2,249	10 1,48,818
Total A.—Irrigation		6,994	1,21,374	2,61,263	3,739	629	...	...	...	6,944	26 4,08,658
B.—Navigation, etc., Works—											
Unproductive											
Hajpi Tidal Canal		578	9,472	16,068	259	...	...	...	...	851	2 26,740
Calcutta and Eastern Canals		78,791	1,99,419	1,72,096	80,997	...	...	...	...	8,948	33 4,77,416
Madanpur Hill Rents		791	80,074	90,718	6,086	...	...	...	...	1,890	9 1,80,468
Dredger "Ronaldshay"		...	1,16,306	64,810	8,679	...	...	...	...	2,510	13 1,81,318
Dredger "Cowley"		...	7,920	3,764	686	...	...	...	...	172	1 12,453
Other Projects		843	67,994	37,819	5,151	...	...	...	...	1,523	7 1,13,867
Total B.—Navigation, etc.		80,973	4,80,175	3,35,206	41,738	...	...	...	...	12,634	64 9,80,792
Total GOVERNMENT OF BENGAL		87,967	6,11,552	5,96,467	45,467	629	...	...	...	17,978	90 13,59,450
Charged Voted											
GOVERNMENT OF UNITED PROVINCES.											
Ganges Canal		24,518	7,04,494	11,29,465	14,208	...	...	...	...	27,812	115 19,10,913
Lower Ganges Canal		2,697	4,25,181	9,39,070	9,611	...	...	...	...	19,768	72 13,04,399
Eastern Juma Canal		246	1,61,624	3,93,498	3,950	...	...	...	...	7,559	31 5,66,986
Agri Canal		1,141	1,80,696	2,84,609	3,251	...	...	...	...	6,187	26 4,26,780
Sarda Canal		89,476	6,55,295	12,32,092	23,209	...	...	...	...	84,617	143 10,78,791
Grid Hydr-Electric Scheme		4,087	3,41,687	5,83,992	21,990	...	7,69,341	1,43,968	1,43,968	18,172	75 17,86,284
Ranganga Canal		1,931	56,047	86,283	411	...	...	...	...	819	3 1,28,774
State Tube Wells		10,941	17,77,557	9,18,791	9,166	...	1,41,986	...	...	19,076	79 27,76,886
Other Projects		435	1,08,295	1,18,884	1,719	...	26,749	...	...	4,860	17 2,67,443
Total Productive		89,462	43,56,876	55,96,584	87,513	...	9,66,976	1,43,968	1,43,968	1,86,220	670 1,12,05,146
Carried over		89,462	43,56,876	55,96,584	87,513	...	9,66,976	1,43,968	1,43,968	1,86,220	670 1,12,05,146
C. and CC.—Irrigation, etc.											

No. 38.—DETAILED ACCOUNT OF WORKING EXPENSES AND MAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March 1940.—*contd.*

CLASS OF WORK.	PROVINCES AND CANALS.	Extensions and Improvements.		Maintenance and Repairs.		Establishment.		Tools and Plant.		Surplus.		Provision for Depreciation.		Revenues and Replacements.		Deducted—Depreciation from Revenue Fund.		Less and Additions—charges in Budget.		Loss or gain by exchange.		Totals.
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
A.—Irrigation Works— Unproductive	Brought forward	88,453	45,99,876	66,35,534	87,518							9,66,976	1,48,934	1,48,968	1,98,220					570	1,12,05,146	R
	GOVERNMENT OF UNITED PROVINCES— <i>contd.</i>																					
	Dun Canals			34,323	46,563	845	...	...	...	...	...	...	...	...	...	...	...	...	1,603	7	83,341	R
	Betwa Canal		2,619	74,055	2,00,373	971	...	...	...	...	...	...	...	...	...	...	...	...	6,914	24	2,63,066	R
	Kan Canal		2,208	46,526	1,05,401	643	...	...	...	...	...	...	...	...	...	...	...	...	3,918	16	1,40,807	R
	Dhawan Canal		80	37,518	55,705	476	...	...	...	...	...	...	...	...	...	...	...	...	2,900	12	96,691	R
	Ghaggar Canal including Gani Canal		5,988	33,805	63,108	504	...	...	...	...	...	...	...	...	...	...	...	...	3,070	12	1,01,576	R
	Other Projects		1,734	66,332	1,02,456	1,870	...	...	...	...	...	...	...	...	...	...	...	...	4,155	19	1,75,466	R
	Total Unproductive		12,639	2,94,459	5,68,894	5,809	...	...	...	...	...	...	...	...	...	...	...	...	21,555	90	9,02,936	R
	TOTAL GOVERNMENT OF UNITED PROVINCES.																					
		1,01,081	46,51,335	61,06,428	92,327	...	...	...	...	...	...	9,66,976	1,48,968	1,48,968	1,98,220					660	1,21,06,093	R
A.—Irrigation Works— Productive	Charged																					8,08,480
	Authorized																					1,12,99,602
	GOVERNMENT OF PUNJAB.																					
	Upper Bari Doab Canal		26,768	4,00,178	8,39,210	3,718	...	...	...	...	...	...	...	...	...	...	...	...	16,301	80	12,98,845	R
	Western Jhelum Canal		64,307	5,23,469	8,02,477	5,241	...	...	...	...	...	...	...	...	...	...	...	...	11,987	57	14,07,568	R
	Sikhind Canal		12,808	9,64,632	8,06,123	4,877	...	...	...	...	...	...	...	...	...	...	...	...	13,061	63	11,91,383	R
	Lower Chenab Canal		84,394	8,08,817	17,15,093	13,597	...	...	...	...	...	...	...	...	...	...	...	...	32,789	154	26,55,084	R
	Lower Jhelum Canal		18,567	2,71,993	5,67,538	13,506	...	...	...	...	...	...	...	...	...	...	...	...	12,914	61	8,83,779	R
	Upper Chenab Canal		8,088	3,92,431	7,18,680	3,827	...	...	...	...	...	...	...	...	...	...	...	...	14,972	71	11,87,589	R
	Upper Jhelum Canal		29,141	3,53,904	8,94,845	2,120	...	...	...	...	...	...	...	...	...	...	...	...	10,435	49	7,98,494	R

Lower Barh Dam Canal	25,089	5,10,078	8,08,243	6,530	...	...	...	17,094	80	13,56,994
Sudej Valley Project	6,63,605	7,97,701	14,30,722	7,302	...	...	...	27,986	131	29,18,397
<i>Debit—Amount debitable to Bikner and Bahawalpur States on account of Sudej Valley Project</i>	6,04,894	1,27,682	72,416	2,713	...	...	...	...	...	7,07,694
Haveli Project	11,385	7,54,695	3,50,142	2,396	...	...	...	7,011	38	11,15,663
Other Projects	2,916	1,23,674	26,549	5,973	...	...	...	...	11	1,56,963
Total Productive	4,25,984	51,95,920	58,73,017	66,694	...	...	...	1,64,980	789	14,18,354
Indus Irrigation Canals	18,502	1,83,090	1,92,055	4,032	...	...	...	5,993	28	3,60,696
Punjab Head Works	7,983	81,075	40,260	7,299	...	...	...	1,576	7	1,47,101
<i>Debit—Amount debitable to Bikner and Bahawalpur States on account of Sutlej Valley Project.</i>	4,792	49,289	20,911	4,437	...	...	...	...	...	59,439
Other Projects	76,841	2,31,716	4,00,806	8,975	...	...	...	11,513	56	7,23,606
Total Unproductive	84,433	4,16,698	6,01,010	15,769	...	...	...	19,074	90	11,46,974
TOTAL GOVERNMENT OF PUNJAB	5,20,387	65,73,518	69,74,027	89,463	...	...	...	1,34,054	879	1,63,35,328
Charged										13,54,694
Voted										1,39,80,634
GOVERNMENT OF BIHAR.										
Sam Project	10,098	3,41,000	6,69,243	14,016	—30	...	...	...	...	10,26,335
Tribeni Canal	402	76,129	1,44,871	492	...	...	...	...	...	2,20,594
Dikha Canal	...	4,377	7,969	28	...	...	...	...	...	13,404
Total Unproductive	402	79,506	1,52,870	590	...	...	...	...	...	2,33,298
TOTAL GOVERNMENT OF BIHAR	10,500	4,20,506	8,12,111	15,536	—30	...	...	...	...	12,59,633
Charged										86,147
Voted										11,74,476
Authorized										

## A. — Irrigation Works—

Productive

unproductive



No. 34.—DETAILED ACCOUNT OF REVENUE FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which NO CAPITAL ACCOUNTS are kept, for the year ended 31st March 1940.

	Water Rates	Water supply of towns	Sale of water	Floodation	Other Canal Revenue	Water power	Navigation	Banks	Fines	Remuneration of employees	Miscellaneous	Land Revenue for the year ended 31st March 1940	Transfer from the Capital Account	Receipts in England	Loss or gain by exchange	Total
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
<b>Central Government.</b>																
A.—Irrigation Works	3,074	...	...	67	...	...	...	390	...	1,037	5,538	...	...	...	...	10,080
<b>Government of Coorg.</b>																
A.—Irrigation Works	...	...	...	...	...	...	...	...	...	...	2,955	...	...	...	...	2,955
<b>Provincial Governments—</b>																
<b>Government of Madras.</b>																
A.—Irrigation Works	945	219	26,080	2,199	7,831	36,246	6	887	186	29,763	24,348	76,17,976	...	...	...	77,44,936
A.—Navigation, etc., Works	...	...	8,140	26,159	...	...	36,086	93	...	167	16,748	...	...	...	...	67,445
Total	945	219	34,220	28,358	7,831	36,246	42	980	186	29,930	41,096	76,17,976	...	...	...	77,51,381
<b>Government of Bombay.</b>																
A.—Irrigation Works	44,908	...	1,448	19	8,966	...	12	1,361	...	417	11,290	6,36,728	6,70,007	...	...	12,08,692
A.—Navigation, etc., Works	46,998	...	1,448	2,621	3,305	...	12	1,361	...	417	11,290	6,36,728	6,70,007	...	...	12,08,692
Total	91,906	...	2,896	2,640	12,271	...	24	2,722	...	834	22,580	12,73,456	13,40,014	...	...	24,17,384
<b>Government of Bengal.</b>																
A.—Irrigation Works	8,128	...	...	40	...	...	61,912	4,448	...	4,870	1,69,942	...	...	...	...	6,968
A.—Navigation, etc., Works	3,138	...	...	40	...	...	61,912	4,448	...	4,870	1,69,942	...	...	...	...	2,37,007
Total	11,266	...	...	80	...	...	123,824	8,896	...	9,740	3,39,884	...	...	...	...	2,64,015
<b>Government of United Provinces.</b>																
A.—Irrigation Works	6,802	...	1	...	308	...	...	...	...	...	655	...	...	...	...	7,312
A.—Navigation, etc., Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	6,802	...	1	...	308	...	...	...	...	...	655	...	...	...	...	7,312
<b>Government of Punjab.</b>																
A.—Irrigation Works	26,160	...	185	147	...	304	...	18	70	4,287	28,939	...	...	...	...	33,828
A.—Navigation, etc., Works	26,160	...	185	147	...	304	...	18	70	4,287	28,939	...	...	...	...	33,828
Total	52,320	...	370	294	...	608	...	36	140	8,574	57,878	...	...	...	...	67,656
<b>Government of Bihar.</b>																
A.—Irrigation Works	6,438	...	...	12	...	...	...	14	...	68,907	8,70	...	...	...	...	7,316
A.—Navigation, etc., Works	6,438	...	...	12	...	...	...	14	...	68,907	8,70	...	...	...	...	7,316
Total	12,876	...	...	24	...	...	...	28	...	137,814	17,40	...	...	...	...	14,632
<b>Government of Central Provinces and Berar.</b>																
A.—Irrigation Works	6,81,045	...	2,007	...	17,119	...	98	16,544	836	4,888	24,708	...	...	...	...	7,44,706
A.—Navigation, etc., Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	6,81,045	...	2,007	...	17,119	...	98	16,544	836	4,888	24,708	...	...	...	...	7,44,706
<b>Government of Assam.</b>																
A.—Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
A.—Navigation, etc., Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Government of North-West Frontier Province.</b>																
A.—Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
A.—Navigation, etc., Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Government of Orissa.</b>																
A.—Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
A.—Navigation, etc., Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>Government of Sind.</b>																
A.—Irrigation Works	4,992	...	...	296	1,169	...	...	24	...	890	6,498	3,49,833	...	...	...	3,51,719

C. and CC.—Irrigation, etc.





**B.—Navigation, Embankment and Drainage Works—**

Works for which no Capital Accounts are kept—											
Works	14,676	...	249	1,961	1,91,100	...	73,701	...	...	...	3,11,899
Extensions and Improvements	...	...	16,226	...	2,072	...	33,871	7,753	9,800	...	1,06,678
Maintenance and Repairs	9,768	...	9,97,940	38,065	6,96,896	200	79,641	1,26,648	...	96,897	14,64,898
Establishment	280	...	1,42,657	6,378	6,67,852	48,116	88,251	1,60,763	...	88,251	12,86,846
Tools and Plant	28	...	2,166	392	42,806	429	1,073	1,690	...	4,009	67,041
Suspense	...	...	...	...	54,659	...	-5,019	...	...	...	20,680
Leaves and other Establishment charges in England	...	...	...	...	30,419	2,614	2,064	...	...	5,126	4,1892
Loss or gain by exchange	...	...	...	...	156	11	10	...	...	22	199
Total	24,741	...	6,68,637	38,726	16,16,860	86,240	2,41,364	2,88,161	...	2,04,699	33,77,843
<b>Miscellaneous Expenditure—</b>											
Establishment	168	...	1,007	...	16,162	...	2,97,791	7,106	...	468	3,22,708
Tools and Plant	17	...	...	...	1,426	...	...	...	...	54	1,497
Other Charges	1,117	...	3,876	...	31,447	...	2,118	12,231	...	1,468	43,046
Grants-in-aid	...	...	...	...	90,769	...	10,167	88,136	...	10,000	1,55,071
Leaves and other Establishment charges in England	...	...	...	...	928	...	8,647	...	...	9	9,754
Loss or gain by exchange	...	...	...	...	5	...	...	...	...	...	5
Total	1,902	...	4,892	...	1,30,744	...	2,18,923	87,471	...	11,669	5,31,111
TOTAL B.—NAVIGATION ETC. WORKS	26,043	...	6,83,219	38,726	17,46,604	86,240	2,60,287	3,45,632	...	2,16,668	39,08,954
<b>Total Expenditure on Irrigation, Navigation etc. Works for which no Capital Accounts are kept, financed from Ordinary Revenue</b>											
Deduct—Amount Financed from <i>Famine Relief Fund</i>	1,87,184	...	39,05,216	11,69,711	13,30,660	2,61,608	10,79,728	4,51,547	6,02,705	3,01,717	1,07,35,077
Non-voted Charge	1,87,184	...	39,05,216	10,46,076	13,30,660	2,61,608	10,79,728	4,51,547	6,02,705	3,01,717	1,07,35,077
Voted	1,00,762	...	1,82,006	41,204	2,12,268	22,986	72,216	28,649	35,012	38,337	1,06,844
Authorized	88,422	...	97,22,719	10,04,871	16,18,392	2,98,923	10,07,607	4,22,996	5,67,753	2,90,290	4,36,188

Vote/Auth



## FINANCE AND REVENUE ACCOUNTS.

1939-40.

## Sections D. and DD.—Posts and Telegraphs.

## Capital and Revenue Accounts.

Capital Account	{	Within the Revenue Account	Rs. (—) 9,280	Revenue Account	{	Net Receipts	Rs. 1,63,26,179
						Interest	73,66,928
						Credits	23,05,000
		Outside the Revenue Account	5,50,671	Renewals Reserve Fund.		Debits	20,89,583

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNTS	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure
				R	R	R
Capital Account . .	37 and 37-A	Capital outlay within the Revenue Account .	191			(—) 9,280
		Capital outlay outside the Revenue Account .	191			26,65,430
		Total Capital Outlay				26,56,150
	37-A	Appropriation to the Telephone Development Fund.	191			...
	37-A	Appropriation from the Telephone Development Fund.	191			(—) 21,14,759
		Total .				5,41,391
Revenue Account.	36	Detailed Account of Profit or Loss . .	189	89,59,261		
	38	Detailed Account of Postage and Message Revenue.	192		9,34,04,298	
	38-A	Detailed Account of Miscellaneous Revenue.	193		3,14,48,069	
		Total Gross Receipts .			12,48,52,367	
	39	Detailed Account of Working Expenses .	194		10,66,26,178	
		Net Receipts .			1,63,26,179	
Interest . .	36	Interest on Capital . . . .	189			(a) 73,66,928
		Total Revenue Account .			1,63,26,179	73,66,928
Renewals Reserve Fund.	40	Appropriation to Renewals Reserve Fund .	195		23,05,000	
	40	Appropriation from Renewals Reserve Fund	195			20,89,583

(a) Differs from the corresponding amount credited under '22—Interest on Debt and Other Obligations' by Rs. 1,738 representing interest on outlay on Capital Works during the period of construction debited to other departments.

**Sections D. and DD.—Posts and Telegraphs.****CAPITAL AND REVENUE ACCOUNTS.****GENERAL.**

Under this Section have been included the accounts of the Indian Posts and Telegraphs Department which supplies Postal, Telegraph, Wireless and Telephone services in India. It provides facilities for communication not only within British India but also in a great number of Indian States, and, as India is one of the parties to the international agreements and conventions on Postal and Telegraph matters, the departmental organisation of mail and telegraph lines, etc., forms one of the units that together make up the international communications of the world.

**CAPITAL ACCOUNT.**

2. A commercial system of accounts was introduced in the Indian Posts and Telegraphs Department with effect from 1925-26. Block Accounts were prepared showing the present value of the existing assets. The Valuation Report revealed that the amount of expired capital outlay on 1st April 1925 was very considerable and that assets representing an appreciable amount of expenditure had been lost or abandoned in the past. A Depreciation Reserve Fund, contributions to which were made on a Sinking Fund plan, was also instituted, but the Fund bore the cost of replacements to the extent of the depreciation accruing after 1st April 1925 only, while the balance of the expenditure, corresponding to the expired capital outlay on the 1st April 1925, was met by interest bearing advances from General Revenues.

3. The Capital and Depreciation Accounts of the Department were modified radically in some respects with effect from 1933-34. As a result of further investigation made in 1931, the effective lives of the assets were in most cases enhanced, and this necessitated the alteration of the depreciated value of the assets existing on the 1st April 1925 as borne in the Block Account of the Department. Contribution to the Depreciation Reserve Fund was calculated on the straight line method with effect from 1st April 1933 but the amount by which the closing balance in the Fund on 31st March 1933 fell short of the balance that would have been there had the contributions from 1st April 1925 been made on the straight line method was treated as a debt to be repaid to the Fund by the Department out of future profits. The Reserve bore the whole cost of renewals and replacements except the portion representing the excess cost of replacement over the original cost, which was treated as fresh capital outlay. As the capital account of the Department was retained at its written-down value, the arrangement described above, by which the whole of the cost of renewals and replacements, except in so far as the cost of renewals exceeded original cost, was met from the Depreciation Reserve, practically amounted to the Reserve being utilised not only for the replacement of assets but also for amortisation of debt or rather for avoidance of further debt. The system of maintaining the reserve for renewals and replacements was considered afresh in 1935 and further changes were introduced in the accounts for 1936-37 as described in the next paragraph.

4. The investigation of the causes of the disparity between the annual contribution from revenue to the Depreciation Reserve Fund and the amount actually withdrawn from it for the reconstruction of assets led to the decision that in place of a depreciation reserve fund maintained on the basis of assumed lives of the wasting assets (which are practically impossible to determine) a Renewals Reserve should be constituted with effect from 1st April 1936 by transferring to it the balance in the Depreciation Reserve Fund. The new reserve is designed to meet the cost of all replacements (irrespective of their being higher or lower than the original cost) and of abandoned assets. The annual contribution to that Reserve from revenue was for the first five years

fixed at Rs. 25 lakhs per annum but owing to the separation of Burma and Aden from India it was with effect from the 1st April 1937 reduced provisionally to Rs. 23,13,000 per annum and with effect from the 1st April 1939 it has been fixed at Rs. 23,05,000 per annum for the remaining two years. At the end of five years the position will be reviewed in the light of the experience gained and the contribution revised, if necessary. In view of the large accumulations in the fund it was not considered necessary to retain the obligation that the Department should make good from future surpluses the difference between the balance which should have been at the credit of the Depreciation Reserve Fund under the straight line method of Depreciation and the actual balance on 1st April 1933.

5. All capital outlay, including the amount met from the Renewals Reserve, has been recorded in the first instance under the capital major head "69" outside the Revenue Accounts, the portion met from the Renewals Reserve Fund being subsequently deducted to give the net interest-bearing capital outlay. The reconstituted capital account of the Department started with the depreciated values of the assets existing on 1st April 1925 and interest is payable on the total amounts whether financed from Loan funds or from Revenue. The capital account of the Department has been reconstituted without reference to the portion of the assets constructed from Revenue or to the portion constructed from Loan funds. It is impossible to distinguish in the reconstituted capital accounts, in which depreciated values have been taken and from which abandoned assets have been omitted, the portions which should and should not be debited to Revenue. Hence the capital outlay prior to 1925-26 has not been distributed between Capital Account within the Revenue Account and Capital Account outside the Revenue Account. All expenditure on Postal buildings is debited to Revenue and, in the accounts for 1925-26, the Stores and Manufacture Suspense balance was transferred by actual account adjustment from Capital financed from ordinary Revenue to Capital outside the Revenue Account. The portion of capital expenditure which the Government of India decide in each year to meet from Revenue is deducted in lump and transferred to a capital major head in the Revenue section of the account.

6. A Telephone Development Fund has been constituted from 1st April 1938, to finance Telephone Projects including telegraph line works required primarily for telephone development. For this purpose a sum of Rs. 2½ crores, the estimated cost of Telephone Works for a period of 5 years beginning with the year 1938-39 was provided under "69—Capital outlay on Posts and Telegraphs—Amount appropriated to the Telephone Development Fund". This amount was transferred to a new major head "Telephone Development Fund" under "P—Deposits and Advances Part II—Deposits not bearing Interest—B—Reserve Funds". Expenditure on Telephone Projects during a year is initially booked under the capital head "69" and at the end of the year is transferred to the Telephone Development Fund. The expenditure so transferred is, however, included in the Total Interest—Bearing Capital outlay of the Department. The Posts and Telegraphs Department does not pay interest on the amount appropriated to the Fund nor does it receive interest on the unutilised balances of the Fund.

#### REVENUE ACCOUNT.

7. The general plan of the Revenue Account of the Department is designed to enable the profit or loss under each of the branches, Post Office, Telegraphs, Telephones and Radio, to be exhibited separately. Originally the accounts of the Radio Telegraphs were merged in the accounts of the Telegraph Branch but from 1929-30 it was decided to show separately in the Profit and Loss statement the figures of expenditure and receipts relating to the purely non-commercial activities of the Radio Telegraphs. The corresponding figures relating to the commercial activities of the Radio Branch continue to be merged in the accounts of the Telegraph Branch proper.

Contributions to cover expenditure on renewals, etc., have been made in full irrespective of the financial position of the Department as part of the year's working expenses. The Department was up to 1934-35 making a contribution to General Revenues to cover its pensionary liability towards its employees. This arrangement has been discontinued with effect from the 1st April 1935, and the Department now meets the actual amount of pensions paid to its employees. The commuted value of pensions paid during the years 1935-36 to 1937-38 and debited to Capital is being met from the revenues of the Department by a system of equated payments spread over fifteen years which include interest on the capital. With effect from 1938-39 the total payments of commuted value of pensions made during the year are being met directly from the revenues.

8. The Department receives a rebate or pays a surcharge, as the case may be, in respect of the interest on the net profit or loss on the working of the Department as determined by the accounts. The amount of this rebate or surcharge is calculated on the ascertained accumulated profit or loss of the Department to the end of the previous year. Up to the end of the year 1937-38 losses on the non-commercial activities of the Radio Telegraph Branch and losses on account of the concessional rates charged on Press Telegraph Traffic so far as the latter were not covered by the profit derived from other activities of the Telegraph Branch were immune from interest surcharge. Surcharge is payable on these losses also incurred from 1938-39. The accumulated loss on Press Traffic (Rs. 2,04,35,348) which was excluded in calculating surcharge up to 1937-38 was partly repaid to the General Revenues out of the balance in the Renewals Reserve Fund of the Department (Rs. 1,02,00,000) and partly by utilising the accumulated profit at the end of 1937-38 (Rs. 57,61,867). The balance of Rs. 44,73,481 has been repaid (i) in annual instalments of 8.5 lakhs from the revenues for the years 1938-39 and 1939-40, the interest (Rs. 1,19,988) allowed on these instalments at the rate payable on the balances of the Renewals Reserve Fund being also utilised towards repayment and (ii) by the appropriation of the full revenue surplus for the year 1938-39 (Rs. 18,93,412) and a part of that for the year 1939-40 (Rs. 7,60,081). The whole liability on account of accumulated loss on Press Traffic has thus been cleared off within 1939-40.

9. The various classes of receipts and expenditure are shown under descriptive heads in Accounts Nos. 38, 38A and 39.

10. The major portion of the receipts of the Department is derived from postage and message revenue, which accrues chiefly from sale of stamps. The other important sources of revenue are commission on money orders, rents of wires leased to Railways and Canals, rents recovered from subscribers to telephone exchanges and trunk call fees. The division of postage and message revenue between the Postal and the Telegraph Branches is made on the basis of the actual value of stamps affixed on telegrams. The other receipts are allocated directly to one branch or the other.

11. The working expenses of the Department are incurred principally upon establishments, conveyance of mails, maintenance of telegraph and telephone lines and exchanges and wireless stations. The present arrangement of the accounts is such that expenditure on one branch or another is separately exhibited where this is possible. In the case of general charges or of charges incurred jointly by two branches, a distribution is made on a conventional basis suited to each case.

**No. 36.—STATEMENT OF THE PROFIT AND LOSS on working each BRANCH of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT for the year ended 31st March 1940.**

	Post Office	Telegraphs	Telephones.	Radio.	Total.
	R	R	R	R	R
Working Expenses . . . . .	7,67,21,348	2,36,23,639	71,96,772	9,84,419	10,86,26,178
Interest on Capital Outlay . . . . .	10,92,550	17,19,811	13,97,973	1,67,094	73,66,928
Interest surcharge (+) or rebate (—) on accumulated net loss or profit since the 1st April 1925 to the end of 1938-39 (vide details shown below) . . . . .	..	..	..	..	..
Total Expenditure . . . . .	7,78,13,898	2,84,42,950	86,94,745	11,41,513	11,58,93,106
Gross Receipts . . . . .	8,81,81,509	2,83,40,669	1,21,40,660	11,89,520	12,48,52,357
Net Profit (+) or Loss (—) for the year . . . . .	+53,67,611	—2,261	+35,45,914	+48,007	+89,59,261

**DETAILED ACCOUNT of INTEREST SURCHARGE OR REBATE ADJUSTED IN THE ACCOUNTS for 1939-40.**

	Post Office	Telegraphs.	Telephones.	Radio.	Total.
	R	R	R	R	R
(1) Accumulated Profit (+) or Loss (—) to the end of 1937-38 in respect of which interest rebate or surcharge is calculated . . . . .	..	...	...	...	...
(2) Gross Profit (+) or Loss (—) for 1938-39 . . . . .	+35,28,292	—37,77,468	+21,06,196	+41,767	+18,97,799
(3) Adjustment of previous years' transactions . . . . .	—4,319	—4,276	+4,210	—11	—4,387
(4) Accumulated Profit (+) or Loss (—) to the end of 1938-39 . . . . .	+35,23,973	—37,81,734	+21,09,417	+41,766	+18,98,412
(5) Deduct—Amount utilised towards losses on Press Traffic . . . . .	+35,23,973	—37,81,734	+21,09,417	+41,766	+18,98,412
(6) Net Profit (+) or loss (—) to the end of 1938-39 in respect of which interest rebate or surcharge is calculated . . . . .	...	...	...	..	...
(7) Interest surcharge (+) or rebate (—) adjusted in the accounts for 1938-40 calculated at the rate of 4.60 per cent. on item (6) . . . . .	...	...	...	...	...

D. and DD.—Posts and Telegraphs.



## No. 37.—STATEMENT OF CAPITAL OUTLAY in the INDIAN POSTS AND

	OUTLAY DURING		
	Post Office.	Telegraphs	Telephones.
	2	3	4
	R	R	R
<b>Fixed Assets.</b>			
Lands and Buildings . . . . .	(—)9,280	1,29,228	51,179
Railway Mail Vans owned by Post Office . . . . .	.	.	...
Telegraph and Telephone Lines and Radio Masts and Aerials .	...	12,10,854	7,31,275
Apparatus and Plant . . . . .		77,971	5,57,202
<b>TOTAL FIXED ASSETS</b>	(a) —9,280	(a) 14,18,058	(a) 13,39,656
<i>Deduct</i> —Receipts on Capital Account			...
<b>Total</b>	(—)9,280	14,18,058	13,39,656
Stores and Manufacture Expenses . . . . .	.	(—)2,50,714	...
<b>TOTAL INTEREST—BEARING CAPITAL OUTLAY</b>	(—)9,280	11,67,339	13,39,656

## No. 37-A—STATEMENT OF APPROPRIATIONS to and from TELEPHONE DEVELOPMENT year ended 31st March 1940, with their effect on the

Appropriation to the Telephone Development Fund . . . . .

*Deduct*—Portion of Capital Outlay shown in Account No. 37 financed from Telephone Development Fund—

Telegraphs	Rs. 6,30,275
Telephone	Rs. 14,84,484

TOTAL CAPITAL OUTLAY AS IN ACCOUNT NO. 37.

## TOTAL CAPITAL ACCOUNT.

*Deduct*—Portion of Capital Outlay financed from Ordinary Revenue . . .

TOTAL CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT . . .

(a) Includes the credits to capital on account of sale and abandonment of assets as noted below :—

	Post Office.	Telegraphs.	Telephones.	Radio.	Total.
1	2	3	4	5	6
<b>Credits.</b>					
Lands and Buildings . . . . .	2,46,482	1,012	164	476	2,48,134
Telegraph and Telephone lines and Radio Masts and Aerials .	..	2,67,112	67,913	7,518	3,42,543
Apparatus and Plant . . . . .	..	93,682	92,129	50,840	2,36,651
<b>Total Credits</b>	2,46,482	3,61,806	1,60,206	58,834	3,27,328

(b) Non-voted NIL  
Voted Rs. 5,41,391.

## TELEGRAPHS DEPARTMENT during and to end of the year ended 31st March 1940.

THE YEAR.		OUTLAY TO END OF THE YEAR.				
Radio.	Total.	Post Office.	Telegraphs.	Telephone.	Radio.	TOTAL.
5	6	7	8	9	10	11
R	R	R	R	R	R	R
68,944	2,55,071	(c) 2,69,91,887	(c) 1,51,48,811	(c) 18,35,070	17,02,750	4,51,78,518
...	..	9,22,195	...	...	...	9,22,195
4,839	19,46,968	...	9,18,92,789	1,57,64,771	2,85,102	10,79,42,612
89,652	7,24,835	...	48,81,616	1,30,41,485	16,89,146	1,96,62,247
(a) 1,58,435	(a) 29,06,864	2,79,14,082	11,19,23,165	3,01,41,826	36,26,998	17,36,06,572
...	..	11,24,712	5,38,028	..	..	16,62,740
1,58,435	29,06,864	2,67,89,370	11,18,85,138	3,01,41,826	36,26,998	17,19,42,632
...	-2,50,714	...	51,38,021	..	...	51,38,021
1,58,435	28,56,150	2,67,89,370	11,65,23,159	3,01,41,826	36,26,998	(d) 17,70,80,853

## FUND of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during and to end of the Capital Account of the Indian Posts and Telegraphs Department.

During the year	To end of the year.
Rs.	Rs.
...	2,50,00,000
21,14,759	44,00,130
(-) 21,14,759	2,06,99,870
26,56,150	17,70,80,853
(b) 5,41,991	19,76,80,723
(-) .280	(c) 1,19,88,932
5,50,671	18,56,92,091

(c) Includes inter-branch transfers of Rs. (-) 8,633 Post Office, Rs. (+) 2,602 Telegraphs and Rs. (+) 6,031 Telephone.

(d) (i) The figure adopted in the Finance and Revenue Accounts for 1938-39 has been decreased by Rs. 4,387 on account of rectification of misclassification affecting Capital and Revenue relating to previous years.

(ii) This does not include expenditure met from the Depreciation/Renewals Reserve Fund for reduction or avoidance of debt in respect of renewals and replacements of assets existing on the 1st April 1925, that expenditure being the difference between the depreciated value on the 1st April 1925 and the original value of these assets, which under the rules of allocation previously in force was treated as a direct charge under Capital. This new arrangement took effect from 1st April 1933. As the reconstituted capital account of the department started with the depreciated value of assets as on 1st April 1925, these amounts should theoretically go to write up the capital account of the department. see also paragraphs 3 and 4 of the explanatory note on page 186

(e) The figure adopted in the Finance and Revenue Accounts for 1938-39 has been decreased by

(i) Rs. 6,762 on account of inter-branch transfers; and

(ii) Rs. 5,867 on account of rectification of misclassification affecting Capital and Revenue relating to previous years.

### 38.—DETAILED STATEMENT of POSTAGE AND MESSAGE REVENUE of THE INDIAN POSTS AND TELEGRAPHS DEPARTMENT during the year ended 31st March 1940.

	APPORTIONMENT BETWEEN BRANCHES.				
	Total.	Post Office.	Telegraphs.	Telephone.	Radio.
	R	R	R	R	R
<b>Joint Postal and Telegraph Receipts:—</b>					
Sale of ordinary stamps . . . . .	7,11,39,887	5,51,03,733	(a) 1,60,22,759		12,895
<b>Deduct—</b>					
Refund of ordinary stamps . . . . .	2,268	2,268	..	..	...
Sale of service stamps . . . . .	1,13,32,195	1,13,32,195	...		...
<b>TOTAL JOINT POSTAL AND TELEGRAPH RECEIPTS</b>	8,24,69,914	6,64,38,660	1,60,22,759	..	12,895
<b>Postal Receipts:—</b>					
Postage realised in cash . . . . .	36,99,484	36,99,484	..	..	..
Net receipts from other Postal Administrations . . . . .	15,51,004	15,51,004	..	...	...
<b>TOTAL</b>	52,50,488	52,50,488	...	..	...
<b>Deduct—</b>					
Refund of Postage . . . . .	11,159	11,159	...	...	...
Net payments to other Postal Administrations . . . . .	5,25,308	5,25,308	...	..	...
<b>TOTAL DEDUCTIONS</b>	5,36,460	5,36,460	...	...	...
<b>NET POSTAL RECEIPTS</b>	47,14,028	47,14,028	...	...	...
<b>Telegraph (including Radio) Receipts:—</b>					
Telegraph charges realised in cash . . . . .	1,18,25,998	..	1,17,53,605	..	72,393
Net receipts from other Telegraph Administrations . . . . .	10,65,249	..	10,65,249	...	...
Net receipts from Radio Companies . . . . .	1,51,132	...	..	..	1,51,132
<b>TOTAL</b>	1,30,42,379	...	1,28,18,854	..	2,23,525
<b>Deduct—</b>					
Net payments to other Telegraph Administrations . . . . .	71,93,295	..	71,93,295	...	...
Net payments to Radio Companies . . . . .	7,604	...	...	..	7,604
Refunds of overcharges and payments of delivery charges . . . . .	4,45,154	...	4,45,791	...	1,363
Foreign Traffic Exchange Adjustment (Transferred to Miscellaneous Revenue) . . . . .	—8,24,630	..	—8,17,892	...	—6,738
<b>TOTAL DEDUCTIONS</b>	68,21,483		69,19,194		2,229
<b>Net Telegraph (including Radio) Receipts</b>	62,20,966		59,99,660	..	2,31,396
<b>TOTAL POSTAGE AND MESSAGE REVENUE</b>	9,34,04,298	7,11,47,688	2,20,22,419	...	2,34,191

(a) Includes the share creditable on account of service stamps.

**38-A.—DETAILED STATEMENT of MISCELLANEOUS REVENUE of the INDIAN POSTS and TELEGRAPHS DEPARTMENT during the year ended 31st March 1940.**

	Total.	Post Office.	Telegraphs.	Telephone.	Radio.
	R	R	R	R	Rs
<b>Joint Receipts :—</b>					
Interest on Renewals Reserve Fund Balances . . . . .	9,06,116	37,001	6,89,687	1,74,061	5,387
Fees and other Receipts . . . . .	1,87,182	45,287	70,697	61,941	4,327
<i>Deduct—Refunds . . . . .</i>	<i>2,689</i>	<i>1,135</i>	<i>635</i>	<i>454</i>	<i>45</i>
<b>TOTAL JOINT RECEIPTS . . . . .</b>	<b>10,90,989</b>	<b>81,153</b>	<b>7,69,729</b>	<b>2,40,648</b>	<b>9,669</b>
<b>Postal Receipts :—</b>					
Receipts on account of Money Orders, British Postal Orders and Indian Postal Orders . . . . .	1,07,61,611	1,07,61,611		...	
<i>Deduct—Refunds . . . . .</i>	<i>546</i>	<i>546</i>			...
<b>Net . . . . .</b>	<b>1,07,60,965</b>	<b>1,07,60,965</b>			
Fees and other Receipts . . . . .	12,24,802	12,24,802		...	...
<i>Deduct—Miscellaneous Refunds . . . . .</i>	<i>23,099</i>	<i>23,099</i>			...
<b>TOTAL POSTAL RECEIPTS . . . . .</b>	<b>1,19,62,668</b>	<b>1,19,62,668</b>		...	...
<b>Telegraph (including Radio) Receipts :—</b>					
Rent of Wires and Instruments leased to Railways and Canals, etc. . . . .	58,50,260	...	58,50,260	...	...
Recoveries from Guarantors . . . . .	1,62,035	...	1,62,035	...	...
Royalties from Indian Radio and Cables Communications Company, Ltd. . . . .	2,99,360	...	2,99,360	...	..
Fees and other Receipts . . . . .	15,46,377	..	5,93,879	...	9,62,498
Foreign Traffic Exchange Adjustment . . . . .	—8,24,630	...	—8,17,892	..	—6,736
<i>Deduct—Miscellaneous Refunds . . . . .</i>	<i>19,121</i>	<i>..</i>	<i>19,121</i>	...	...
<b>TOTAL TELEGRAPH (INCLUDING RADIO) RECEIPTS . . . . .</b>	<b>65,04,281</b>	<b>...</b>	<b>55,58,521</b>	<b>..</b>	<b>9,45,760</b>
<b>Telephone Receipts :—</b>					
Rent of Telephones . . . . .	56,15,660	...	..	56,15,660	...
Telephone Call Fees . . . . .	56,14,610	...	..	56,14,610	...
Recoveries from Guarantors . . . . .	1,77,776	...	...	1,77,776	...
Royalties from Telephone Companies . . . . .	5,12,794	...	...	5,12,794	...
Fees and other Receipts . . . . .	75,004	...	...	75,004	...
<i>Deduct—Miscellaneous Refunds . . . . .</i>	<i>95,633</i>	<i>...</i>	<i>..</i>	<i>95,633</i>	<i>...</i>
<b>TOTAL TELEPHONE RECEIPTS . . . . .</b>	<b>1,19,00,111</b>	<b>...</b>	<b>..</b>	<b>1,19,00,111</b>	<b>...</b>
<b>Receipts in England . . . . .</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>TOTAL MISCELLANEOUS REVENUE . . . . .</b>	<b>8,14,48,069</b>	<b>1,20,38,821</b>	<b>63,18,250</b>	<b>1,21,40,659</b>	<b>9,55,329</b>
<b>TOTAL POSTAGE AND MESSAGE REVENUE (ACCOUNT NO 38). . . . .</b>	<b>9,34,04,298</b>	<b>7,11,47,688</b>	<b>2,20,22,419</b>	<b>...</b>	<b>2,84,191</b>
<b>Total Gross Receipts . . . . .</b>	<b>12,48,52,357</b>	<b>8,31,81,509</b>	<b>2,83,40,669</b>	<b>1,21,40,659</b>	<b>11,89,520</b>



**Section E.—Debt Services.****Revenue, Rs. 2,58,91,607. Expenditure, Rs. 13,97,37,379.**

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.	
				MAJOR HEAD TOTAL	
				Revenue.	Expenditure
				R	R
Interest . . . . .	41	Receipts . . . . .	201	2,58,91,607	..
Interest on Debt and Other Obligations—Central . . . . .	41A	Expenditure . . . . .	209		9,00,23,010
Do. Provincial . . . . .	41B	Expenditure . . . . .	211		1,09,72,454
Appropriation for Reduction or Avoidance of Debt . . . . .	42	Expenditure . . . . .	1		3,87,41,915
		Total . . . . .		2,58,91,607	13,97,37,379

This Section deals with the receipts and charges connected with the services of the Public Debt of the Central and Provincial Governments and with the unfunded obligations of the several Governments in India.



**XX.—Interest.**

The revenue under this head is derived chiefly from payments made by public bodies and individuals on account of interest on loans and advances by the Central and Provincial Governments and in the case of Provincial Governments from investments of their cash balances. The interest on investments of the Silver Redemption Reserve, *less* any capital depreciation of the investments, is also credited to this head, see Note on 'Silver Redemption Reserve: Purchases and Sales of Silver' on pages 420 to 422.

The interest on Irrigation capital outlay incurred before 1st April 1937 in Bengal, Bihar and Orissa is also credited to this head; see paragraph 5 of the Note on "22—Interest on Debt and Other Obligations" on page 203.



## No. 41.—ACCOUNT of INTEREST RECEIPTS

	Provincial					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	R	R	Rs	R	R	R
<b>SOURCES OF INTEREST.</b>						
<b>Loans and Advances.</b>						
Loans and Advances by the Central Government (see Account No. 109; page 441) . . . . .	41,35,411	..	..	..	..	..
Loans and Advances by the Provincial Governments, (see Account No. 110, pages 443-444) . . . . .	..	13,189	20,87,826	68,60,125	5,48,659	9,28,527
<b>Total</b> . . . . .	41,35,411	13,189	20,87,826	68,60,125	5,48,659	9,28,527
Interest realised on investments of Cash Balances . . . . .	..	..	1,81,345	1,79,824	50,361	7,279
<b>Arrears due to Government.</b>						
Of Land Revenue . . . . .	..	..	59,288	1,358	1,02,501	..
Of Other Revenue . . . . .	1,152	..	7,514	42,869	22,642	..
<b>Total</b> . . . . .	1,152	..	66,800	44,227	1,25,143	..
<b>Sundry Accounts.</b>						
Interest on Irrigation Capital Outlay incurred before 1st April 1937 . . . . .	..	..	..	..	20,58,871	..
Percentage from Subscribers to Service Funds on Foreign Service . . . . .	167	..	..	..	..	..
Interest on Advances to Railway Companies debited to Capital . . . . .	11,844	..	..	..	..	..
Interest on Investment of the sinking fund of the United Provinces Provincial Loans . . . . .	..	..	..	..	..	3,82,089
Miscellaneous . . . . .	1,13,780	..	1,165	19,969	1,80,720	..
<b>Total</b> . . . . .	1,25,791	..	1,165	19,969	22,39,591	3,82,089
<b>Receipts in England—</b>						
<i>Secretary of State—</i>						
Interest, etc., on Silver Redemption Reserve holding appropriated to Revenue . . . . .	33,30,034	..	..	..	..	..
Interest on India Debt remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, etc. . . . .	1,399	..	..	..	..	..
Other items . . . . .	3,677	..	..	..	..	..
<i>High Commissioner—</i>						
Other items . . . . .	1,669	..	318	156	216	253
<b>Total</b> . . . . .	33,36,779	..	318	156	216	253
Loss or gain by exchange . . . . .	5,818	..	1	..	1	1
Deduct—Refunds . . . . .	551	..	2,355	1,225	1,604	883
<b>Total Interest Receipts</b>	76,04,400	13,189	23,35,100	71,03,076	29,62,467	13,17,266

for the year ended 31st March 1940.

Governments.							Total.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
R	R	R	R	R	R	R	R
..	..	..	..	..	..	..	41,35,411
2,91,623	3,63,150	4,62,729	26,172	45,936	27,634	2,42,870	1,18,98,240
2,91,623	3,63,150	4,62,729	26,172	45,936	27,634	2,42,870	1,60,33,651
87,174	1,18,305	..	..	17,019	1,72,526	4,81,343	12,95,176
..	580	64	..	..	1,737	2,070	1,67,596
..	2,630	..	..	..	..	6,444	83,251
..	3,210	64	..	..	1,737	8,514	2,50,847
..	11,50,000	..	..	..	10,73,000	..	42,81,871
..	..	..	..	..	..	..	167
..	..	..	..	..	..	..	11,844
..	..	..	..	..	..	..	3,82,089
1	598	..	..	..	61	..	3,16,284
1	11,50,598	..	..	..	10,73,051	..	49,92,255
..	..	..	..	..	..	..	33,30,034
..	..	..	..	..	..	..	1,399
..	..	..	..	..	..	..	3,677
148	136	..	151	..	..	..	3,047
148	136	..	151	..	..	..	33,38,157
1	..	..	1	..	..	..	5,823
2,899	1	3,117	390	29	..	11,348	24,302
3,76,048	16,35,398	4,59,676	25,934	62,926	12,74,948	7,21,179	2,58,91,607

E.—Debt Services.

2 C



**22.—Interest on Debt and Other Obligations.**

The expenditure under this major head is classified under the following main divisions :—

- A—Interest on Ordinary Debt.
- B—Interest on Unfunded Debt.
- C—Interest on Other Obligations.
- D—Transfers.

2. Under the head " Interest on Ordinary Debt " are recorded all cash payments on account of interest on permanent, temporary and floating loans of the Central and Provincial Governments in India and in England, including in the case of Provincial Governments payment of interest on any loans from the Central Government. Adjustment of discount on loans, such portion of the discount on Treasury Bills as has accrued during the year, and charges connected with the management of debt are also brought to account under this head.

3. Under the head " Interest on Unfunded Debt " are recorded payments of interest on funds deposited with Government for special purposes. They fall under the following main classes :—

- (i) Deposits in Post Office Savings Bank and Cash Certificates.
- (ii) Special Loans :—These comprise, in the main, funds deposited with Government as endowments for various institutions.
- (iii) Deposits of various Provident Funds established by the several Governments, for the benefit of their employees.
- (iv) Deposits of Service Funds :—These consist of the deposits of certain funds, mostly under private management, which are permitted to bank with Government.

4. The head " Interest on Other Obligations " records payments of interest on certain special funds *e.g.*, the Railway Reserve and Depreciation Reserve Funds and Depreciation Reserve and other Reserve Funds of other Commercial Departments and Undertakings. The interest payable by the Provincial Governments on advances from the Famine Relief Fund to finance the Provincial Loan Account and Commutation payments of Pensions is also debited to this head by *per contra* credit to the Fund (*Vide* Account No. 98, page 416).

5. Transfers are made to the Railways, Irrigation, Posts and Telegraphs and other Commercial Sections of the accounts, of interest on Railways, Irrigation, Posts and Telegraphs and other Capital outlay on Commercial services. They are shown under the head " Transfers ". The manner in which the interest is calculated is described in the Note on Railways (*vide* page 129).

The interest on Irrigation capital outlay incurred before 1st April 1937 in Bengal, Bihar and Orissa is, however credited to the head ' XX.—Interest ' as under the scheme for the decentralisation of balances and the cancellation and consolidation of Provincial Governments' debts no debt corresponding to the capital invested was outstanding in those Provinces on 31st March 1937 and no interest is therefore paid to the Central Government on this account and brought to account under this head. The Governments concerned, however, decided that interest on the Capital invested should be an actual charge to the Irrigation accounts and hence its inclusion under the head ' XX.—Interest '. The adjustment of the interest charges on similar outlay in the Irrigation and Hydro-Electric Branches in the North-West Frontier Province is confined to the *pro forma* accounts of those Branches.

**23.—Debt Services.**

No. 41-A.—ACCOUNT of Interest paid on the PUBLIC DEBT and Other Obligations of the CENTRAL GOVERNMENT for the year ended 31st March 1940.

	Amount of loan on 31st March 1940.	Annual amount of Interest.	Amount of interest paid during the year.
	R	R	R
<b>A.—INTEREST ON ORDINARY DEBT.</b>			
<b>(i) RUPEE DEBT.</b>			
<b>Permanent Loans.</b>			
<i>Loans bearing interest at 5 per cent.—</i>			
Loan, 1945-55 . . . . .	56,74,93,800	2,83,74,690	2,84,27,073
Loan, 1940-43 . . . . .	19,39,82,800	96,99,140	1,19,41,848
Total . . . . .	76,14,76,600	3,80,73,830	4,03,68,921
<i>Loans bearing interest at 4½ per cent.—</i>			
Loans from Maharaja Holkar for Indore State Railway . . . . .	70,00,000	3,15,000	3,15,000
Loan, 1955-60 . . . . .	9,05,69,700	40,75,636	40,20,401
Total . . . . .	9,75,69,700	43,90,636	43,35,401
<i>Loans bearing interest at 4 per cent.—</i>			
Loan from Maharaja Scindia for State Railway . . . . .	1,50,00,000	6,00,000	6,00,000
Loan, 1960-70 . . . . .	63,30,26,300	2,53,21,052	2,47,68,513
Bonds, 1943 . . . . .	14,97,17,700	59,88,708	59,87,121
Total . . . . .	79,77,44,000	3,19,09,760	3,13,55,634
<i>Loans bearing interest at 3½ per cent.—</i>			
Loan, 1842-43 . . . . .	32,01,56,550	1,12,05,479	89,36,136
Loan, 1854-55 . . . . .	20,57,66,991	72,01,845	71,27,392
Loan, 1865 . . . . .	38,62,60,200	1,35,19,107	1,35,14,051
Loan, 1879 . . . . .	2,72,49,000	9,53,715	9,57,431
Loan, 1900-1901 . . . . .	38,31,12,200	1,34,08,927	1,26,81,161
Loan, 1947-50 . . . . .	55,94,36,900	1,95,80,292	1,95,44,856
Total . . . . .	1,88,19,81,841	6,58,69,365	6,27,61,027
<i>Loans bearing interest at 3 per cent.—</i>			
Loan, 1896-97 . . . . .	6,16,08,300	18,48,249	9,47,643
Bonds, 1941 . . . . .	10,67,31,700	32,01,951	32,04,181
Loan, 1951-54 . . . . .	15,12,85,300	45,38,559	45,26,767
Loan, 1963-65 . . . . .	42,03,30,000	1,26,09,900	1,00,48,777
Total . . . . .	73,99,55,300	2,21,98,659	1,87,27,368
<i>Loan bearing interest at 2½ per cent.—</i>			
Loan, 1948-52 . . . . .	12,01,28,000	33,03,520	33,60,998
Total carried over . . . . .	4,39,88,55,441	16,57,45,770	16,09,09,344

No. 41-A.—ACCOUNT of Interest paid on the PUBLIC DEBT and Other Obligations of the CENTRAL GOVERNMENT for the year ended 31st March 1940—*contd.*

Amount of  
interest paid  
during the year.

R

Brought forward

16,00,09,344

A.—INTEREST ON ORDINARY DEBT.—*contd.*

(1) RUPEE DEBT—*concl.*

*Paid in India on Loans in course of Discharge—*

Interest on—

6½ per cent. Treasury Bonds, 1935	6,025
6 per cent. Bonds, 1933-36	892
6 per cent. Bonds, 1932	6,718
6 per cent. Bonds, 1931	510
6 per cent. Bonds, 1930	4,366
6 per cent. Bonds, 1927	9
6 per cent. Bonds, 1926	210
5½ per cent. Loan, 1938-40	72,636
5½ per cent. War Bonds, 1928	738
5½ per cent. War Bonds, 1925	112
5½ per cent. War Bonds, 1923	125
5½ per cent. War Bonds, 1922	888
5½ per cent. War Bonds, 1921	823
5½ per cent. War Bonds, 1920	575
5 per cent. Ten-year Bonds, 1935	7,651
5 per cent. War Loan, 1929-47	2,720
5 per cent. Ten year Bonds, 1933	4,057
5 per cent. Loan, 1939-44	52,65,851
4½ per cent. Bonds, 1934	1,993
4 per cent. Termunable Loan, 1915-16	198
4 per cent. Conversion Loan, 1916-17	530
4 per cent. Loan, 1934-37	193

Total 53,77,810

*Discount on Rupee Loans—*

Discount written off to Revenue 78,28,811

Total Interest on Permanent Loans 17,41,15,965

FLOATING LOANS.

Discount on Treasury Bills 1,06,51,085  
Interest on other Floating Loans 1,26,027

Total 1,07,77,112

OTHER ITEMS.

Expenditure in connection with the issue of new loans 1,23,455  
Interest on Expired loans 2,987  
Management of Debt 8,72,563  
Miscellaneous 10,880

Total 10,09,885

Total Interest on Rupee Debt 18,59,02,962

Total carried over 18,59,02,962

E.—Debt Services.

No. 41-A.— ACCOUNT of INTEREST paid on the PUBLIC DEBT and Other OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1940—*contd.*

	Amount of Loan on 31st March 1940.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL
Brought forward				Rs 18,59,02,962
<b>Interest on Ordinary Debt—<i>concl.</i></b>				
(1) <b>STERLING DEBT.</b>	£	£	£	
<i>Secretary of State.</i>				
<i>Interest on Loans contracted in England under various Acts—</i>				
India 5 per cent Stock (1942-47)	5,647,114	282,366	443,979	
India 4½ per cent Stock (1930-55)	86,767,790	1,864,100	1,752,756	
India 4½ per cent Stock (1938-48)	16,457,500	740,558	737,492	
India 4 per cent Stock (1948-53)	10,582,500	423,800	454,197	
India 3 per cent Stock (1954-59)	9,850,000	344,750	349,997	
India 4½ per cent Stock (1931)	82,442,884	2,885,501	3,077,871	
India 3 per cent Stock (1945)	73,071,685	2,102,161	2,308,257	
India 3 per cent Stock (1949-52)	9,087,500	272,625	284,999	
India 2½ per cent Stock (1926)	11,539,986	288,500	288,476	
<i>Interest on portion of Annuities created in purchase of Railways—</i>				
East Indian Railway	11,558,466	..	517,210	
Eastern Bengal Railway	1,497,603	..	50,390	
Great Indian Peninsula Railway	9,646,268	..	296,726	
Madras Railway	6,076,530	..	220,512	
State of Punjab and Delhi Railway	4,962,484	..	195,533	
<i>Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—</i>				
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	1,435,850	64,694	64,604	
East Indian Railway new Debenture Stock, 3 per cent.	8,000,000	240,000	239,998	
East Indian Railway Debenture Stock, 3½ per cent.	7,000,000	246,000	244,984	
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	348,686	13,946	13,946	
South Indian Railway Irredeemable Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent.	2,701,450	108,068	108,058	
Do Do 3½ per cent.	3,500,000	122,500	122,487	
Burma Railways 3 per cent Debenture Stock	1,250,000	37,500	37,500	
Total			£11,882,020	16,84,26,937
Discount on Loans			£329,654	48,95,893
<b>MISCELLANEOUS.</b>				
Management of Debt				11,76,446
<i>Deduct—Amounts chargeable to State Railways—</i>				
Management of Railway specific Debt				(a) 2,63,064
<i>Other items.—</i>				
Stamp duty on Transfers and Powers of Attorney, etc.				59,303
Difference between par value and cost of India Stock purchased for cancellation				4,16,713
Loss or gain by exchange				6,68,180
Total Interest on Sterling Debt				16,48,79,906
Total A.—Interest on Ordinary Debt				85,07,82,870
Total carried over				85,07,82,870

(a) Includes Rs. 457 on account of Exchange.

**No. 41A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT, and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1940—*contd.***

	Amount of Interest paid during the year
	R
Brought forward	25 07 27
<b>B — INTEREST ON UNFUNDED DEBT</b>	
Special Loans . . . . .	8,02,20
Treasury Notes . . . . .	2,86
Service Funds . . . . .	5,43,91
Savings Bank Deposits . . . . .	1,15,55,38
Post Office Cash Certificates . . . . .	1,73,41,21
Payments to Post Office for Savings Bank and Cash Certificate work . . . . .	73 20 02
<i>State Provident Funds—</i>	
General Provident Fund . . . . .	22 07 00
Indian Civil Service Provident Fund . . . . .	61 07
Indian Civil Service (Non-European Members) Provident Fund . . . . .	1 20
Other Provident Funds . . . . .	9 48 71 10
Special Deposit Accounts . . . . .	20 09 05
<i>Payments in England—</i>	
<i>Secretary of State—</i>	
<i>Interest on balances of the—</i>	
Indian Civil Service Family Pension Fund . . . . .	5 48 00
Indian Military Service Family Pension Fund . . . . .	9 00 00
Superior Services (India) Family Pension Fund . . . . .	01 00
Indian Military Widows' and Orphans' Fund . . . . .	00 05
Loss or gain by exchange . . . . .	0 00
Total R—Interest on Unfunded Debt	7 09 08 00
Total carried over	42,11,69,494



No. 41A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1940—*contd.*

	Amount of Interest paid during the year.
	R
Brought forward .	42,11,69,494
<b>C.—INTEREST ON OTHER OBLIGATIONS</b>	
DEPRECIATION AND OTHER RESERVE FUNDS.	
Railway Reserve Fund (4·6 per cent.)	36
Depreciation Reserve Fund—Railways (4·6 per cent.) .	1,27,47,785
Renewals Reserve Fund—Northern India Salt Revenue (4·6 per cent.)	1,19,983
Renewals Reserve Fund—Posts and Telegraphs (4·6 per cent.) . . .	9,06,116
General Reserve Fund—Lighthouses and Lightships (4·6 per cent.) . . .	1,57,379
Depreciation Reserve Fund—Lighthouses and Lightships (4·6 per cent.)	55,518
Other items—	
Miscellaneous . . . . .	37,501
Payments in England—	
Secretary of State—	
Bengal and North-Western Railway : 5 per cent. Debenture Stock : Discount Sinking Fund . . . . .	23,179
Loss or gain by exchange . . . . .	99
Total C.—Interest on Other Obligations .	1,40,47,596
Total Carried over	43,52,17,090

**No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1940—*concl'd.***

Amount of  
Interest paid  
during the year.

Brought forward . | 43,52,17,090

**D.—TRANSFERS.**

*Deduct*—Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—

*Railways* . . . . . 28,10,51,667

*Posts and Telegraphs* . . . . . 73,68,666

*Irrigation* . . . . . 7,26,548

*Salt* . . . . . 3,97,062

*Other Government Commercial Departments and Undertakings* . . . . . 2,53,079

*Total Interest transferred to Commercial Departments* . | 28,97,97,022

*Interest paid by Provincial Governments and the Government of Coorg* . . . . . 5,30,26,348

*Interest portion of equated payments on account of Commuted value of Pensions* . . . . . 23,70,710

*Total D.—Transfers* . . . . . 34,51,94,080

*Balance being Interest on Debt and Other Obligations of the Central Government* . . | 9,00,23,010

Non-voted . | 8,07,70,836

Voted . . . . . 92,52,174

(e) Includes Rs. 4,22,587 on account of Exchange, but excludes Rs. 2,63,064 transferred to state Railways on account of management of Railway specific debt—*vide* page 206.



Floating Loans— Discount on Treasury bills, Interest on other Floating Loans.	..	2,40,848	..	1,30,228	1,08,531	57,426	..	2,42,223	98,219	..	..	9,43,475
..	..	80,561	2,615	4,979	19,117	18,329	2,027	24,044	16,136	..	..	1,17,928
Other Items—												
Management of Debt ..	..	14,569	..	..	12,175	13,530	..	172	..	1,209	..	41,775
Expenditure connected with the issue of new loans.	..	94,469	..	900	..	1,77,393	..	51,346	..	..	..	3,04,310
Miscellaneous ..	..	3,299	25	..	(a) 1,984	3,406	..	2,841	434	103	..	11,692
Interest on Loans taken from the Central Government.	6,932	33,42,950	1,48,10,147	..	1,00,54,322	1,01,23,738	..	14,61,615	..	..	..	1,32,26,444
												5,30,26,346
Total A.—Interest on Ordinary Debt	6,932	50,87,108	1,48,15,842	1,42,107	1,23,05,940	1,30,76,419	2,027	20,76,124	1,14,909	1,84,567	..	1,32,26,444
												6,12,18,138
B.—Interest on Unfunded Debt.												
Special loans	..	13,940	71,631	..	18,400	..	..	17,806	..	..	..	1,03,991
Treasury Notes	..	..	..	..	..	..	..	..	..	..	..	17,806
State Provident Funds—												
General Provident Fund	..	13,91,836	13,26,109	13,41,808	11,97,880	9,34,119	5,97,969	3,40,732	3,65,490	71,994	1,25,483	2,23,739
I C S Provident Fund	..	81,622	69,903	84,344	98,093	60,745	60,380	57,799	22,680	..	644	7,79,814
I C S (Non-European Members) Provident Fund	..	12,757	7,146	7,993	6,178	4,780	7,371	2,074	1,871	..	..	60,142
Contributory Provident Fund	..	39,941	26,467	64,179	4,363	69,442	6,865	1,784	147	470	..	2,636
Other Miscellaneous Pro- vident Funds.	..	154	2,589	1,523	6,188	6,607	..	147	2,293	..	..	19,471
Special Deposit Accounts												18
Total B.—Interest on Un- funded Debt		15,40,270	15,01,883	17,00,152	11,11,082	10,92,723	6,41,987	6,30,204	3,92,151	74,494	1,26,111	2,25,175
total Unfunded	6,932	66,27,378	1,63,19,525	19,42,270	1,34,17,022	1,41,69,142	6,44,014	39,76,328	5,07,260	2,50,051	1,26,121	1,54,32,819
												7,04,67,960

(c) Includes payment of Rs 1,537 to Central Government on account of Income-tax payable on interest paid on income-tax-free loans issued by the Provincial Government.

NO. 41-B—ACCOUNT OF INTEREST paid on the PUBLIC DEBT AND OTHER OBLIGATIONS of the several PROVINCIAL GOVERNMENTS during the year ended 31st March 1940—*contd.*

	Government of Coorg.		Government of Madras.		Government of Bombay		Government of Bengal		Government of United Provinces		Government of Punjab		Government of Bihar		Government of Central Provinces and Berar		Government of Assam		Government of North West Frontier Province		Government of Orissa		Government of Sind		Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Brought forward	6,932		66,27,358		1,63,19,125		18,42,219		1,38,37,031		1,41,69,172		6,44,014		26,76,328		5,07,260		2,79,031		1,26,131		1,34,62,819		7,04,67,860
<b>C.—Interest on other Obligations.</b>																									
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings	..		12,738		..		..		..		..		..		..		..		..		..		..		12,738
Miscellaneous	..		..		1,17,276		7,365		..		..		..		..		..		..		..		2,841		1,27,482
Total—C.—Interest on Other Obligations.	..		12,738		1,17,276		7,365		..		..		..		..		..		..		..		2,841		1,40,220
Total Interest on Debt and Other Obligations of the Provincial Governments.	6,932		66,40,096		1,64,36,801		18,49,624		1,38,37,031		1,41,69,172		6,44,014		26,76,328		5,07,260		2,79,031		1,26,131		1,34,65,660		7,06,08,080
<b>D.—Transfers.</b>																									
due—Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—																									
Irrigation	..		87,90,875		41,65,444		7,105		1,18,47,427		1,17,45,898		115		..		19,547		..		1,33,09,460		5,52,89,661		
Electricity Schemes	..		22,61,218		..		..		..		27,31,852		..		..		2,06,993		..		..		62,02,033		
Other Government Commercial Departments and Undertakings.	..		90,374		5,962		..		..		..		..		..		..		..		..		96,336		
Total Interest transferred to Commercial Departments	..		1,11,42,867		41,76,406		7,105		1,19,47,427		1,44,77,750		115		..		2,26,540		..		1,33,09,460		6,76,88,030		

Interest transferred to Forest Department.	..	25,338	..	28,455	34,766	..	71,923	..	..	707	1,69,199
Interest Portion of Equated Payments on account of committed value of Pensions.	..	37,992	3,84,087	1,57,668	3,91,353	23,106	4,04,308	85,684	..	..	17,44,493
Interest not from Sub- ventions from United Road Fund.	..	..	..	75,482	..	..	58,422	..	..	..	1,33,964
Total D.—Transfers.	..	1,11,80,259	46,89,811	1,54,571	1,16,31,861	1,79,03,899	23,921	6,34,683	94,684	2,28,840	5,96,35,638
Balance being Interest on Debt and Other Obligations of the Provincial Governments.	6,922	—45,40,183	1,18,43,990	17,15,053	22,05,170	—37,34,657	6,50,793	21,41,845	4,11,576	30,491	1,09,72,454
Charged	6,922	—45,40,183	1,18,43,990	17,15,053	22,05,170	—37,34,657	6,50,793	21,41,845	4,11,576	30,491	1,09,72,454
Voted	..	..	..	2,758	..	..	..	..	..	..	..

### 23.—Appropriation for Reduction or Avoidance of Debt.

This head is intended for the record of appropriations from revenue for redemption of debt of the Central and Provincial Governments. The amounts debited to the head 'Sinking Funds' represent specific appropriations for regularly constituted Sinking Funds or Depreciation Funds for the redemption of loans raised by the Central and Provincial Governments, while the debits under 'Other Appropriations' represent appropriation for reduction or avoidance of debt otherwise than by means of regularly constituted Sinking Funds. The amounts are debited to this head by *per contra* credit to the Deposit head "Appropriation for Reduction or Avoidance of Debt" which is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is written off the Public Debt Account (Accounts Nos. 93 and 93-A.). The application of the balances of the Sinking Funds in 1939-40 is shown in Account No. 99.

2. The annual provision from the Central Revenues for reduction and avoidance of debt has since 1933-34 been reduced to a round figure of Rs. 3 crores. This sum is intended to cover the following specific items :—

- (a) Railway Sinking Funds now in operation.
- (b) Sinking Fund provision for the 5 per cent. Rupee Loans of 1945-55 and 1939-44.
- (c) A part of the Capital Portion of Railway Annuities.

Of the foregoing items, the actual expenditure under (a) and (c) is incurred in England. As, however, it is found more convenient to record in the Indian Section of the Accounts the entire appropriation from revenue for redemption of debt, the procedure described in paragraph 1 above has been adopted. Under this procedure, the revenue provision for these items is credited to a deposit head, which is closed to 'Government Account' at the end of the year, and thus the provision is merged in general balances. The payments made in England are met from these balances and charged to "N.—Public Debt". The revenue provision for the two items is included under the head "Other Appropriations" in this section of the account. The expenditure under item (b) is separately exhibited under the head "Sinking Funds".

3. The appropriations from the revenues of Provincial Governments for redemption of debt are charged in the Provincial Accounts to "23.—Appropriation for Reduction or Avoidance of Debt".

No. 42.—ACCOUNT showing the APPROPRIATIONS from REVENUE during the year ended 31st March 1940 for REDUCTION or AVOIDANCE of DEBT of the CENTRAL and PROVINCIAL GOVERNMENTS.

	PROVINCIAL GOVERNMENTS												Total		
	CENTRAL GOVERNMENT		Govern-ment of Madras		Govern-ment of Bombay		Govern-ment of United Provinces		Govern-ment of Punjab and Bihar		Govern-ment of North West Frontier Province			Govern-ment of Sind	
	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.		R	Rs.
<b>Standing Funds :—</b>															
<i>For Loans of the Central Government :—</i>															
5 per cent. Loan, 1945-55	95,04,000														95,04,000
5 per cent. Loan, 1939-44	30,11,000														30,11,000
<b>Total</b>	1,25,15,000														1,25,15,000
<b>For</b>															
<i>of Pro</i>															
5 per cent. Madras Loan				.940											.973
or cent. Loan, 1952				.043											.184
or cent. United Pro. mces Loan															.025
or cent. United Pro. mces Loan															.801
or cent. Punjab Bo. id., 1948															.200
or cent. Punjab Bo. id., 1958															
Local Sinking Fund (Madras)				.000											
<b>To</b>				10,23,993			30,61,999		5,86,201		2,91,000		1,31,000		61,14,183
				(c)											
	1,74,85,000		—3,49,586		6,85,879		14,10,432		14,02,409		1,06,862			3,71,736	2,11,12,732
<b>TOTAL APPROPRIATION FOR REDUCTION or AVOIDANCE of DEBT</b>	3,00,00,000		6,74,397		6,85,879		44,72,431		19,88,610		3,97,862		1,31,000	3,71,736	3,87,41,915
<b>TOTAL NON-VOTED/CHARGED</b>	3,00,00,000		6,74,397		6,85,879		44,72,431		19,88,610		3,97,862		1,31,000	3,71,736	3,87,41,915
<b>NOTE.</b> The minus figure is due to the recovery in the Provincial Loan Account utilised for amortisation of the loans raised in open market being greater than the amount set apart from revenue for reduction or avoidance of debt.															

(c) The minus figure is due to the recoveries in the Provincial Loan Account utilised for amortisation of the loans raised in open market being greater than the amount set apart from revenue for reduction or avoidance of debt.





## Sections F. and FF.—Civil Administration.

Revenue, Rs. 7,08,08,394 Expenditure { Within the Revenue Account Rs. 62,54,17,307.  
Outside the Revenue Account Rs. 1,55,724.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT	
				DETAIL.	MAJOR HEAD TOTAL.
				Revenue	Expenditure.
General Administration.	48	Expenditure	228	H	R
Audit	44	Expenditure	225	..	12,38,56,161
Administration of Justice	45	Receipts	229	..	97,04,989
" " "	45-A	Expenditure	231	..	4,86,59,215
Jails and Convict Settlements	46	Receipts	233	..	44,25,771
" " "	46-A	Expenditure	235	..	2,22,47,922
Police	47	Receipts	237	..	65,81,926
" " "	47-A	Expenditure	241	..	11,54,22,489
Ports and Pilotage—					
A—Major Ports	48	Receipts	243	..	22,05,410
" " "	48-B	Expenditure	244	..	23,15,778
B—Other Ports	48-A	Receipts	243	..	1,10,088
" " "	48-C	Expenditure	245	..	5,20,711
Lighthouses and Lightships	49	Receipts	248	..	9,36,552
" " "	49-A	Expenditure	248	..	9,41,685
Ecclesiastical	50	Expenditure	251	..	30,22,328
Payments to Crown Representative	51	Expenditure	255	..	1,41,05,188
Tribal Areas	52	Expenditure	258	..	1,88,59,339
External Affairs	53	Expenditure	261	..	69,56,358
" " "	54	Statement showing the expenditure relating to National Defence included in the various Civil heads and Services.	262	81,28,647	
Scientific Departments	55	Expenditure	265	..	68,09,574
Education	56	Receipts	267	..	1,09,24,046
" " "	56-A	Expenditure	271	..	12,78,70,924
Medical	57	Receipts	273	..	3,91,71,679
" " "	57-A	Expenditure	275	..	1,82,49,984
Public Health	58	Receipts	277	..	61,00,960
" " "	58-A	Expenditure	279	..	4,56,086
Agriculture	59	Receipts	283	..	2,42,49,344
" " "	59-A	Expenditure	285	..	69,43,532
Veterinary	60	Receipts	288	..	84,68,271
" " "	60-A	Expenditure	289	..	1,28,70,885
Co-operation	61	Receipts	291	..	35,46,573
" " "	61-A	Expenditure	292	..	25,50,999
Industries	62	Receipts	294	..	..
" " "	62-A	Expenditure	295	..	..
Aviation	63	Receipts	298	..	..
" " "	63-A	Expenditure	299	..	..
Broadcasting	64	Receipts	302	..	..
" " "	64-A	Expenditure	302	..	..
Indian Stores Department	65	Receipts	304	..	..
" " "	65-A	Expenditure	304	..	..
Miscellaneous " Departments	66	Receipts	307	..	..
" " "	66-A	Expenditure	309	..	..
TOTAL				7,08,08,394	62,52,66,892
Capital Accounts within the Revenue Account.					
Capital Outlay on Industrial Development	62-B	Expenditure	296	..	1,50,415
Capital Outlay on Civil Aviation	63-B	Expenditure	300	..	..
Capital Outlay on Broadcasting	64-B	Expenditure	302	..	..
TOTAL				..	1,50,415
Total Expenditure within the Revenue Account				..	62,54,17,307
Capital Accounts outside the Revenue Account.					
Capital Outlay on Vizagapatnam Port	48-D	Expenditure	246	..	45,607
Capital Outlay on Lighthouses and Lightships	49-B	Expenditure	249	..	..
Capital Outlay on Improvement of Public Health	58-B	Expenditure	280	..	74,355
Capital Outlay on Schemes of Agricultural Improvement and Research	59-B	Expenditure	286	..	—433
Capital Outlay on Industrial Development	62-B	Expenditure	296	..	36,196
Capital Outlay on Civil Aviation	63-B	Expenditure	300	..	..
Total Expenditure outside the Revenue Account				..	1,55,724

F. and FF.—Civil Administration.

**Section F.—Civil Administration.**

The major heads grouped in this Section deal chiefly with the salaries and expenses of the various departments constituting the Civil Administration of the country. The receipts of these departments are comparatively insignificant and are in most cases merely recoveries of expenditure. The nature of the expenditure is explained in the explanatory notes under each of the major heads.

**Section FF.—Civil Administration.****Capital Accounts within the Revenue Account.****Capital Accounts outside the Revenue Account.**

The expenditure brought to account in this Section relates to capital outlay incurred by the Central and Provincial Governments on measures connected with the improvement of Public Health, Schemes of Agricultural Improvement and Research, Industrial Development, the construction of Vizagapatam Harbour, Lighthouses and Lightships, Civil Aviation and Broadcasting.

**25.—General Administration.**

The expenditure recorded under this head relates chiefly to headquarters administration and also to the cost of district administration. The salaries and other allowances of the Governor General, of Heads of Provinces, of Members of Executive Council and of Ministers; the expenses connected with the Council of State, the Indian and Provincial Legislative Assemblies and the Provincial Legislative Councils; and the expenditure on account of the Secretariats, Boards of Revenue, Commissioners, District Officers and their establishments constitute the main items of expenditure under this head in India.

2. The English expenditure consists mainly of payments to His Majesty's Exchequer towards expenses of the departments of the Secretary of State for India and salaries and expenses of the Departments of the High Commissioner, who acts as the agent of the Governments in India in respect of the purchase of stores and certain other matters.

3. The expenditure relating to village establishments in several Provinces is also recorded under this head.

## No. 43.—ACCOUNT of EXPENDITURE connected with GENERAL

	Provincial						Item No.
	Central Government	Government of Coorg.	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	
<b>A.—Heads of Provinces (including the Governor General, Executive Council and Ministers)</b>	R	R	R	R	R	R	
Salaries of the Governor General and Governors	2,50,400		1,23,548	1,20,000	1,26,485	1,20,000	1
Secretarial Staff of Governor General and Governors	4,06,429		85,911	97,196	1,10,124	62,985	2
Staff and Household of Governor General and Governors	7,06,789		7,88,508	4,04,034	3,17,497	1,16,441	3
Sumptuary Allowance of Governor General and Governors	45,000		18,000	25,000	25,000	15,000	4
State Conveyances and Motors of the Governor General	38,626		..	..	..	..	5
Expenditure from Contract Allowances	1,65,786		92,000	1,08,000	99,070	22,800	6
Tour Expenses	5,65,871		1,45,191	92,711	1,22,052	1,04,221	7
Chief Commissioners	5,68,758	47,500	..	..	..	..	8
Executive Council	5,88,861		..	..	..	..	9
Ministers			1,57,600	1,28,822	1,70,216	88,462	10
Aid fees			60,139	66,002	..	46,518	11
Office charges			..	..	..	..	12
<b>Total</b>	11,26,294	47,500	10,71,211	10,22,000	12,65,174	5,76,427	13
<b>B.—Legislative Bodies.</b>							
Council of State	1,18,680						14
Indian Legislative Assembly	7,00,008						15
Provincial Legislative Assemblies			2,27,110	1,07,070	9,55,308	3,90,481	16
Legislative Assembly Department	1,06,171		1,01,091	..	..	..	17
Provincial Legislative Councils		6,865	30,925	59,372	2,59,140	89,767	18
Elections for Legislatures	11,207		7,520	..	1,36,729	1,902	19
<b>Total</b>	8,87,166	6,865	1,52,617	3,65,937	16,51,167	4,01,148	20
<b>C.—Secretariat and Headquarters Establishments</b>							
Civil Secretariats							
Public Service Commissioners	85,15,718		16,90,776	16,88,758	24,01,738	16,08,494	21
Boards of Revenue, Financial Commissioners and Establishments	4,61,195		1,85,705	1,00,014	1,25,575	1,73,962	22
Director of Land Records and Agriculture			1,89,259	6,101	1,55,558	2,44,320	23
Inspectors General of Stamps, Registration and Excise			..	48,780	..	..	24
Agent for Government Consignments			..	..	..	..	25
Local Fund Audit Establishments			11,115	..	..	..	26
			3,72,800	2,13,151	2,84,188	1,60,031	27
<b>Total</b>	89,99,933		21,17,953	20,57,407	28,70,059	21,87,807	28
<b>D.—Commissioners</b>				2,90,836	4,27,169	6,01,771	29
<b>E.—District Administration</b>							
General Establishments	9,60,861	69,541	27,02,238	25,00,955	75,47,487	68,37,792	30
Sub-Divisional Establishments	25,10,88	17,972	21,21,161	20,19,514	6,96,064	22,29,659	31
Other Establishments	66,608		1,78,09,071	35,47,701	17,91,779	5,66,885	32
Deduct Establishment charges recoverable from other Governments, Departments, etc.			..	11,65,613	..	..	33
<b>Total</b>	12,81,617	87,516	2,29,33,273	37,61,747	1,00,35,900	96,34,336	34
<b>F.—Works—</b>							
Original Works							
Repairs	6,625					38,940	35
						1,84,163	36
<b>Total</b>	6,625					2,23,103	37
<b>G.—Miscellaneous—</b>							
Payment to the Crown Representative's Department on account of work done for or services rendered to the Central Government	3,778					..	38
Payments to Provincial Governments for Administration of Agency subjects	1,11,821					..	39
Discretionary grants by Heads of Provinces, etc.		2,412	43,280	25,000	2,60,903	5,000	40
Court of Wards						1,13,753	41
Expenditure from Rural Reconstruction Grants			3,31,482		103	..	42
Miscellaneous	1,70,700		83,849	573	23,533	8,307	43
Deduct—Contributions recoverable from other Governments, Departments, etc.	3,50,000		68,042		..	..	44
<b>Total</b>	—63,701	2,412	3,90,689	25,573	2,84,599	1,27,062	45
<b>Total carried over</b>	1,44,37,893	1,44,490	5,09,65,656	75,23,070	1,65,34,398	1,38,41,954	46

## ADMINISTRATION for the year ended 31st March 1940.

Governments.								Total.
Item No.	Government of Punjab	Government of Bihar.	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	
	R	R	R	R	R	R	R	R
1	1,00,000	1,00,215	72,000	68,055	68,334	66,672	66,000	12,76,112
2	38,391	52,661	43,055	63,074	39,060	40,864	28,615	10,68,757
3	77,322	71,222	72,997	60,770	61,758	29,666	47,120	23,44,424
4	12,000	6,000	6,000	6,000	6,000	6,000	8,000	1,78,000
5	..	..	..	..	..	..	..	38,026
6	24,100	21,700	21,117	14,261	11,284	11,479	17,500	6,10,190
7	47,778	57,659	22,926	12,566	16,240	40,622	9,288	12,67,730
8	..	..	..	..	..	..	..	6,00,155
9	..	..	..	..	..	..	..	5,88,964
10	3,65,454	1,21,817	14,194	1,42,350	40,980	41,800	1,28,079	17,22,798
11	..	31,290	27,559	..	9,777	17,728	..	2,49,011
12	..	..	600	..	..	..	..	600
13	6,68,045	4,62,554	3,00,705	3,97,361	2,53,113	2,54,829	3,04,932	99,50,967
14	..	..	..	..	..	..	..	1,18,560
15	..	..	..	..	..	..	..	3,20,968
16	7,22,642	3,46,634	1,66,347	1,77,407	63,865	89,752	71,338	35,26,084
17	..	..	..	39,070	..	..	25,449	5,72,087
18	..	..	..	46,278	..	..	..	5,11,336
19	45,411	3,635	371	1,295	2,313	944	749	6,11,411
20	7,71,053	3,50,269	1,66,718	2,63,056	65,978	90,696	97,536	56,89,896
21	10,29,467	8,53,318	5,36,839	4,20,268	3,73,976	3,78,547	4,04,877	1,98,32,786
22	1,73,610	55,011	..	69,635	30,950	19,632	15,616	14,41,703
23	5,06,850	1,35,120	29,167	52,871	..	..	..	13,19,549
24	..	..	..	62,508	..	..	..	1,01,288
25	..	29,306	..	..	..	..	..	29,306
26	..	..	..	..	..	..	..	11,415
27	2,34,310	1,40,422	1,36,076	58,780	13,439	31,976	37,208	16,82,679
28	19,44,137	12,13,177	7,02,082	6,69,952	4,18,365	4,30,155	4,87,099	2,44,18,726
29	4,04,986	3,04,278	2,41,720	1,05,534	1,14,378	1,28,551	67,625	26,86,948
30	59,03,116	45,91,386	19,95,496	14,24,392	9,79,780	9,39,537	11,14,804	3,76,26,488
31	7,11,065	2,97,791	10,16,547	1,39,546	1,48,885	1,30,590	6,10,039	1,01,34,194
32	8,36,837	2,03,662	21,63,730	2,13,199	97,016	7,14,632	..	2,78,13,970
33	9,450	..	..	45,640	6,847	..	4,50,990	46,56,450
34	71,43,568	50,93,039	51,75,773	17,31,797	12,68,834	17,84,769	12,93,943	7,12,16,132
35	..	4,444	4,730	..	..	..	..	54,739
36	40,278	89,959	34,076	1,064	..	..	..	3,49,640
37	40,278	94,403	38,806	1,064	..	..	..	4,04,279
38	..	..	..	..	..	..	..	3,778
39	..	..	..	..	..	..	..	1,11,821
40	2,509	1,33,576	21,918	32,263	8,488	34,045	13,950	5,83,334
41	..	..	..	..	..	..	..	1,13,755
42	7,581	1,96,794	13,158	..	..	88,297	29,792	6,67,197
43	2,035	16,724	545	..	..	7,195	40,143	3,62,604
44	..	..	..	..	..	..	..	4,78,042
45	12,125	3,46,024	35,621	32,253	8,488	1,29,537	83,685	14,14,447
46	1,12,84,192	78,63,744	66,61,428	..	19,456	28,18,527	23,36,620	11,67,51,406

## No. 43.—ACCOUNT of EXPENDITURE connected with GENERAL

	Provincial						Item No.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	
	R	R	R	R	R	R	
Total brought forward . . . . .	1,44,37,933	1,44,490	2,69,95,656	75,23,070	1,65,34,598	1,38,41,654	1
<b>H.—Charges in England—</b>							
<b>A.—Secretary of State for India—</b>							
Payments to His Majesty's Exchequer towards expenses of the departments of the Secretary of State for India . . . . .	13,60,000	.	..	..	..	..	2
<b>Other items—</b>							
Leave salaries and deputation pay . . . . .	24,533	..	.	7,248	17,631	..	3
Allotments of pay of officers . . . . .		..	.	..	..	..	4
Outfit and Voyage Allowances of Governors, etc. . . . .	.	..	26,687	.	27,687	5,333	5
Indian Civil Service Examination and Miscellaneous expenditure . . . . .	28,114	..	..	..	..	..	6
Subventions to Universities for the training of I.C.S. probationers . . . . .	..	..	11,089	7,297	11,631	12,713	7
Other charges . . . . .	1,413	..	..	77	..	..	8
Loss or gain by exchange . . . . .	5,534	..	180	77	282	61	9
<b>Total A.—Secretary of State for India . . . . .</b>	<b>14,19,594</b>	<b>..</b>	<b>37,936</b>	<b>14,699</b>	<b>57,231</b>	<b>18,107</b>	<b>10</b>
<b>B.—High Commissioner for India—</b>							
Salaries and Expenses of the High Commissioner's Department.							
<b>A.—High Commissioner's Establishment—</b>							
1.—Salaries—General . . . . .	4,88,820	..	..	..	..	..	11
2.—Salaries—Accounts Department . . . . .	5,17,194	..	..	..	..	..	12
<b>B.—High Commissioner's Office Expenses . . . . .</b>	<b>3,08,030</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>13</b>
<b>C.—Education Department . . . . .</b>	<b>1,12,615</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>14</b>
<b>D.—Colonial Departmental charges for issue of leave pay, etc. . . . .</b>	<b>6,293</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>15</b>
<b>E.—Stores Department . . . . .</b>	<b>18,23,304</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>16</b>
<b>F.—Trade Department . . . . .</b>	<b>3,61,237</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>17</b>
<b>G.—Deduct—Recoveries . . . . .</b>	<b>7,29,841</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>18</b>
<b>H.—Share of the cost of the High Commissioner's Establishment debitable to Provincial Governments . . . . .</b>	<b>..</b>	<b>600</b>	<b>62,187</b>	<b>98,080</b>	<b>85,547</b>	<b>72,067</b>	<b>19</b>
<b>Total . . . . .</b>	<b>28,77,652</b>	<b>600</b>	<b>62,187</b>	<b>98,080</b>	<b>85,547</b>	<b>72,067</b>	<b>20</b>
<b>Other Items—</b>							
Leave salaries and deputation pay . . . . .	4,03,308	..	2,45,576	1,73,232	1,65,404	1,97,113	21
Sterling Overseas pay . . . . .	2,36,924	5,120	1,20,939	48,320	1,25,447	1,19,571	22
Stores for India . . . . .	14,565	..	732	276	11,372	5,917	23
Other charges . . . . .	418	..	61,267	18,467	28,241	23,343	24
<b>Total . . . . .</b>	<b>6,55,295</b>	<b>5,120</b>	<b>4,28,544</b>	<b>2,40,294</b>	<b>3,33,464</b>	<b>3,53,244</b>	<b>25</b>
Loss or gain by exchange . . . . .	14,825	20	2,022	1,411	1,659	1,783	26
<b>Total—B.—High Commissioner for India . . . . .</b>	<b>35,47,702</b>	<b>5,740</b>	<b>4,92,753</b>	<b>3,39,785</b>	<b>4,20,670</b>	<b>4,27,084</b>	<b>27</b>
<b>Total—H.—Charges in England . . . . .</b>	<b>49,67,296</b>	<b>5,740</b>	<b>5,30,689</b>	<b>3,54,484</b>	<b>4,77,901</b>	<b>4,45,201</b>	<b>28</b>
<b>*Total Expenditure under General Administration . . . . .</b>	<b>1,94,06,229</b>	<b>1,50,230</b>	<b>2,76,26,345</b>	<b>78,77,554</b>	<b>1,70,12,499</b>	<b>1,42,86,855</b>	<b>29</b>
Non-voted/Charged . . . . .	1,19,69,105	1,50,230	24,24,319	19,04,769	36,93,499	28,50,990	30
Voted/Authorised . . . . .	74,36,124						31
			2,41,02,026	59,72,785	1,32,19,000	1,14,35,965	

## ADMINISTRATION for the year ended 31st March 1940.

Governments.								Total.
Item No.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sindh.	
	R	R	R	R	R	R	R	R
1	1,12,84,192	78,63,744	66,61,428	31,91,037	21,19,486	28,18,527	23,35,620	11,57,51,405
2	..	..	..	..	..	..	..	13,60,000
3	2,326	4,393	..	15,465	12,757	..	11	84,964
4	..	1,183	..	..	..	..	..	1,183
5	..	4,000	..	..	..	..	..	63,687
6	..	..	..	..	..	..	..	28,114
7	10,143	7,844	5,545	2,570	..	..	..	68,832
8	..	..	..	..	..	..	77	1,667
9	49	65	24	103	41	..	..	6,416
10	12,518	17,485	5,569	18,138	12,798	..	88	16,14,163
11	..	..	..	..	..	..	..	4,89,820
12	..	..	..	..	..	..	..	5,17,194
13	..	..	..	..	..	..	..	3,08,030
14	..	..	..	..	..	..	..	1,12,615
15	..	..	..	..	..	..	..	6,393
16	..	..	..	..	..	..	..	16,33,304
17	..	..	..	..	..	..	..	3,51,237
18	..	..	..	..	..	..	..	7,59,841
19	88,960	34,480	28,613	15,840	11,400	3,867	23,093	5,24,784
20	88,960	34,480	28,613	15,840	11,400	3,867	23,093	34,02,386
21	1,80,042	1,73,665	40,254	99,398	80,876	5,953	1,196	17,66,017
22	89,401	66,157	46,036	88,134	74,824	24,199	24,214	10,33,596
23	3	8,687	2	47	77	241	45	38,993
24	35,183	18,960	12,684	5,967	4,400	..	4,617	2,33,547
25	2,04,629	2,57,469	98,976	1,63,546	1,60,177	30,393	30,072	30,61,153
26	1,618	1,345	523	819	725	135	169	27,054
27	3,95,207	2,93,294	1,28,112	1,80,205	1,72,302	34,395	53,334	64,90,893
28	4,07,725	3,10,779	1,33,681	1,96,343	1,85,100	34,395	53,422	81,04,756
29	1,16,91,917	81,74,523	67,95,109	33,89,380	23,04,556	28,52,922	23,89,042	12,38,56,161
30	25,41,837	18,50,964	12,59,082	12,98,058	8,94,546	6,16,633	7,45,872	..
31	91,50,080	63,23,559	55,56,027	20,91,322	14,10,010	22,36,289	16,43,170	..



**26.—Audit.**

The salaries, establishments and other expenses of the Auditor General of India and of the various Accountants General who audit *civil* transactions are shown under this head.

2. The expenditure on account of the Director of Audit, Defence Services, is recorded under this head, while the cost of maintenance of Defence Services accounts is treated as a charge against the Defence Budget. The expenditure relating to the audit of the transactions of the Central Excises and Salt Department, Northern India, the Railway and Posts and Telegraphs Departments is recorded initially under this head and transferred subsequently to the working expenses of these Departments.

3. The expenditure in England includes the pay of the Auditor of Indian Home Accounts appointed under Section 170 of the Government of India Act, 1935, and his establishment.

No. 44—Account of Expenditure of the Audit Department for the year ended  
31st March 1940.

	Central Govern- ment
Auditor General . . . . .	R 3,78,446
Officers of the Indian Audit Department—	
Civil . . . . .	16,46,027
Posts and Telegraphs . . . . .	2,73,684
Railways . . . . .	4,64,060
Accounts and Audit Offices—	
Civil . . . . .	85,20,529
Posts and Telegraphs . . . . .	22,28,032
Railways . . . . .	12,22,237
Works . . . . .	41,340
Charges in England—	
<i>A.—Secretary of State—</i>	
Auditor of Indian Home Accounts and his establishment . . . . .	1,86,178
Deduct—Contribution by the Government of Burma . . . . .	13,333
<i>B.—High Commissioner—</i>	
Leave salaries and deputation pay . . . . .	34,828
Sterling Overseas Pay . . . . .	2,133
Deduct—Establishment charges recovered from other Governments, Departments, etc	7,787
Other charges . . . . .	43
Loss or gain by exchange . . . . .	804
Deduct—Establishment charges recovered from—	
<i>Posts and Telegraphs</i> . . . . .	25,01,716
<i>Railways</i> . . . . .	16,86,297
<i>Other Governments, Departments, etc.</i> . . . . .	10,84,219
<b>Total Expenditure of the Audit Department . . . . .</b>	<b>97,04,989</b>
Non-voted . . . . .	8,87,732
Voted . . . . .	88,17,257

F. and F F.—Civil Administration.



**XXI and 27—Administration of Justice.****REVENUE.**

The bulk of the revenue under this head accrues from "General fees, fines and forfeitures" which consist chiefly of receipts from fines and confiscations ordered by magisterial courts.

**EXPENDITURE.**

The expenditure consists chiefly of the pay of judges of civil and criminal courts and of magistrates and their establishments, with some charges on account of Administrators General and Law Officers of the different Provincial Governments.

The variations, as between different Provinces, in expenditure upon criminal courts are due to the fact that full-time judicial establishments alone are recorded under this head. In certain Provinces, magisterial work is largely performed by the ordinary district administrative staff, the cost of which is debited to "25—General Administration".

## No. 45—ACCOUNT of RECEIPTS under ADMINISTRATION

## PROVINCIAL

	Central Government	Government of Coorg.	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Item No.
	R	R	R	R	R	R	
Sale proceeds of unclaimed and escheated property	5,214	174	6,793	43,787	30,865	22,064	1
Court fees realized in cash	20,275	1,864	1,94,614	62,141	60,387	2,53,316	2
General fees, fines and for- feitures	90,418	2,281	13,45,178	11,66,264	10,81,347	8,50,614	3
Pledership, etc., examina- tion fees			..	18,405	6,722	..	4
Receipts of the Federal Court	4,260	..	..	..	..	..	5
Receipts of the Official Assignee	..	..	..	48,161	1,80,842	..	6
Receipts of the Official Receiver, Calcutta	..	..	..	..	28,530	..	7
Miscellaneous fees and fines—							
Record Room receipts	16,368	..	4,654	98,157	5,245	2,748	8
Other receipts	5,584	..	90,814	2,78,398	1,42,396	44,948	9
Recovery of overpayments	77	..	3,781	1,863	14,391	2,812	10
Collection of payments for services rendered	3,440	..	25,152	34,768	58,037	188	11
Miscellaneous	1,861	1,072	1,62,009	26,113	67,296	1,06,402	12
Receipts in England—							
Secretary of State	..	..	..	..	..	..	13
High Commissioner	..		..	..	..	..	14
Loss or gain by exchange	..	..	1	2	3	1	15
	1,47,477	5,381	18,32,998	17,78,059	16,76,101	12,83,093	16
Deduct—Retards	8,393	5	68,348	94,936	24,752	81,200	17
Total Receipts under Ad- ministration of Justice.	1,39,084	5,376	17,64,650	16,83,123	16,51,349	12,01,893	18

of JUSTICE for the year ended 31st MARCH 1940.

## GOVERNMENTS.

Item No.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam	Government of North-West Frontier Province.	Government of Orissa	Government of Sind	Total.
	R	R	R	R	R	R	R	R
1	39,938	5,343	21,851	3,704	3,608	2,296	3,974	1,89,613
2	19,753	35,900	1,81,811	11,075	1,364	5,953	3,407	8,51,850
3	7,31,242	3,29,748	3,60,968	1,49,635	1,64,472	69,779	1,52,376	64 94,312
4	..	5,244	..	1,180	..	.	1,285	32,835
5	..	..	..	..	..	..	.	4,250
6	..	..	..	..	..	..	19,718	2,48,761
7	..	..	..	..	..	..	..	28,630
8	53,122	..	982	..	39,424	..	9,447	2,30,137
9	62,882	9,192	51,678	205	12,749	3,989	4,084	7,06,919
10	3,005	525	1,606	145	195	3,738	562	32,700
11	15,046	2,029	8,575	..	22	..	192	1,47,449
12	14,817	68,332	7,270	23,645	343	10,271	10 962	5,00,393
13	..	20	..	..	..	..	..	20
14	..	320	..	..	..	..	..	320
15	5	2	4	..	..	..	.	15
16	9,39,810	4,56,055	6,34,735	1,89,589	3,22,177	96,026	2,06,007	94,66,108
17	27,253	30,198	20,256	6,172	12,043	3,397	11,465	4,28,418
18	8,72,557	4,26,457	6,14,479	1,83,417	2,10,134	92,829	1,94,542	90,39,890

## No. 45A—ACCOUNT of EXPENDITURE under ADMINISTRATION

	PROVINCIAL						Item No.
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	
	R	R	R	R	R	R	
Federal Court	2,41,686		.				1
High Courts and Chief Courts	69,400		13,15,383	12,86,943	16,25,668	12,81,688	2
Law Officers	1,32,514	1,609	4,11,513	2,92,310	5,13,567	4,18,962	3
Administrator General and Official Trustees		.	33,617	52,495	1,50,157	10,422	4
Official Assignees				1,16,569	77,520		
Official Receiver, Calcutta					42,044		6
Coroner's Court			..	12,475	6,051		7
Presidency Magistrates' Courts			1,31,784	3,01,321	2,24,610		8
Judicial Commissioners	36,904	2,648	.	.		..	9
Civil and Sessions Courts	2,69,001	27,049	57,16,045	31,59,297	66,38,423	48,73,594	10
Courts of Small Causes	47,131	..	1,26,352	4,01,278	2,53,336	2,12,922	11
Criminal Courts	1,23,086	7,967	10,53,527	8,96,124	10,760	16,965	12
Pleadership and Mukhtearship examination charges		.	..	4,139	6,460		13
Works		..	.	..		62,461	14
Charges in England—							
Secretary of State—							
Allowances to the Indian Members of Judicial Committee of the Privy Council	24,697	..	..	.	..	..	15
Other charges		..	3,589	754	500	3,175	16
High Commissioner—							
Leave salaries and deputation pay	27,533	..	33,716	93,460	99,047	1,23,545	17
Sterling Overseas Pay	..	..	18,076	16,937	36,706	33,202	18
Stores for India	..	..	49	..	..	..	19
Loss or gain by exchange	235	..	287	608	575	744	20
Total Expenditure under Administration of Justice.	9,72,277	39,273	88,43,948	66,42,730	96,85,654	70,57,680	21
Non voted Charges	4,81,118	39,273	20,40,683	20,20,589	26,30,099	18,81,582	22
Voted Authorised	4,91,159		68,03,265	46,22,141	70,55,555	51,76,098	23

of JUSTICE for the year ended 31st March 1940.

## GOVERNMENTS.

Item No.	Government of Punjab.	Government of Bihar	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Total.
	R	R	R	R	R	R	R	R
1	..	.	..	..	..	..	..	2,41,686
2	9,30,494	7,44,295	3,96,614	2,01,296	..	1,28,000		79,79,791
3	4,04,940	2,58,844	1,81,302	82,064	41,590	44,578	1,61,941	29,46,334
4	8,421	6,090	..	1,439	..	..	..	2,62,841
5	..	..	..	..	..	..	22,490	2,16,579
6	.	.	.	.	..	.	..	42,044
7	..	.	..	..	..	..	.	18,556
8	..	..	..	..	.	..	.	6,65,715
9	..	..	..	..	1,53,793	..	3,01,593	4,94,938
10	31,38,027	22,54,350	16,56,304	5,05,562	4,60,694	4,02,630	5,15,822	2,96,16,888
11	1,09,877	.	..	..	..	..	54,831	12,05,727
12	6,97,538	2,92,991	1,98,274	2,53,822	1,16,370	68,087	2,06,340	39,41,851
13	..	4,074	..	53	..	..		14,726
14	..	..	..	75	..	..	.	82,536
15	..	..	..	..	..	..	..	24,697
16	37,276	500	4,237	..	8,586	20	1 739	60,376
17	1,07,084	67,788	72,296	3,602	7,687	..	18,987	6,54,745
18	21,048	16,647	18,627	10,213	5,903	5,068	2,133	1,84,570
19	..	..	..	..	..	..	..	49
20	843	431	565	67	69	19	123	4,566
21	54,55,548	36,46,010	25,28,219	10,58,793	7,94,692	6,48,392	12,85,999	4,86,59,215
22	15,51,837	12,32,139	6,31,262	3,20,054	2,30,995	1,75,028	4,54,860	
23	39,03,711	24,13,871	18,96,957	7,38,739	5,63,697	4,73,364	8,31,149	



**XXII and 23—Jails and Convict Settlements .****REVENUE.**

The principal item of revenue is the proceeds of the sale of jail manufactures which are, however, largely counterbalanced by expenditure involved in their production.

All receipts in the convict settlements in the Andamans and the Nicobars, including those on account of jail manufactures, are shown under a separate head "Convict Receipts at Port Blair and Nicobars".

**EXPENDITURE.**

The expenditure consists mainly of the maintenance charges of the Jail population and the cost of production of jail manufactures, together with the pay and allowances of the necessary establishments.

As is done in the case of receipts, all expenditure connected with the convict settlements in the Andamans and the Nicobars is shown under a distinct head.



	Central Government.	PROVINCIAL GOVERNMENTS.												Totals
		Government of Orissa.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sindh.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Jails . . . . .	3,45,762	9,016	21,21,650	14,80,175	30,40,132	30,73,774	26,06,299	15,64,690	7,37,316	4,94,946	8,37,361	2,40,546	6,14,131	1,78,62,572
Full manufactures . . . . .	24,698	26	3,24,178	1,93,808	3,71,141	3,17,923	1,44,170	4,02,820	90,238	14,725	1,09,000	18,679	21,720	20,31,628
Charges on account of persons confined or detained in jails outside the Province . . . . .	...	...	26	...	10,076	...	1,927	...	21	184	9,766	...	12,944	34,948
Carried charges at Port Blair and Nankar . . . . .	28,35,566	...	...	...	...	...	...	...	...	...	...	...	...	28,35,566
Works . . . . .	...	...	...	...	1,37,640	21,372	...	...	...	30,286	...	...	...	1,69,300





**XXIII and 29.—Police.****REVENUE.**

Compared with the expenditure, the receipts are insignificant and consist mostly of (i) recoveries of expenditure on special police and (ii) fees levied for services controlled by the Police Department, such as receipts under the Public Conveyance Act, etc.

**EXPENDITURE.**

2. The great bulk of the expenditure is on account of the police force and its supervision. The expenditure on account of the Railway Police was, in the case of State Railways managed by Companies, formerly distributed between Government and Railway Companies in the proportion of  $\frac{1}{10}$  ths and  $\frac{7}{10}$  ths. Since 1919-20, Government has borne all charges for 'Crime and Order' police, the Railway Companies being responsible for the control of, and the charges on account of, 'Watch and Ward' staff, besides making a lump contribution to Government equivalent to the difference between what each Railway is required by its contract to pay, viz.,  $\frac{7}{10}$  ths of the charges on account of both classes of Railway police, and the whole cost of the 'Watch and Ward' staff. A similar method of apportionment has been applied to Police expenditure in State Railways managed by the State, the charges for 'Watch and Ward' being debited to Railways and those for 'Crime and Order' to this head.

3. With effect from the 1st April 1937, the expenses in connection with "Order" police are ultimately recoverable from the Railway Department in accordance with the provisions of Section 187 (3) of the Government of India Act, 1935, the sums payable by the Railway Companies under the terms of their existing contracts being credited to the Railway Department.

4. The expenditure on account of the Criminal Investigation Department is also included under this head.

## No. 47.—ACCOUNT of RECEIPTS under POLICE for the year ended 31st March 1940.

	PROVINCIAL GOVERNMENTS.										Total.
	Central Government, Govt. of Ceylon.	Government of Madras.	Government of Bombay.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Madhya Pradesh.	Government of Orissa.	Government of Sind.	
Contributions for Railway Police . . . . .	R	R	R	R	R	R	R	R	R	R	R
	..	4,17,270	3,40,462	2,93,646	..	..	3,84,698	..	..	7,400	13,94,380
Police supplied to Railways. . . . .	..	28,536	..	7,779	..	..	..	..	..	..	36,315
Police supplied to Municipal, Cantonment and Town funds . . . . .	..	..	..	..	..	..	..	1,615	..	..	4,941
Police supplied to public departments, private companies and persons . . . . .	5,923	31,095	175	1,28,918	..	78,601	..	14,900	264	37,941	3,64,793
Receipts and recoveries on account of Presidency Police . . . . .	..	1,60,333	3,76,806	6,67,402	..	..	..	..	..	..	11,67,981
Recoveries on account of Village Police . . . . .	..	..	..	..	..	8,07,9	..	..	25,370	..	8,43,865
Cash Receipts under the Arms Act . . . . .	2,901	8,555	98,972	1,30,675	1,03,971	..	34,522	..	8,041	82,736	6,06,596
Fees, fines and forfeitures . . . . .	5,661	80,639	99,990	77,700	46,374	1,07,823	2,96,693	15,343	13	25,449	7,30,074
Recoveries of overpayments. . . . .	1,121	13,449	7,317	11,513	6,337	3,407	6,696	2,795	89,469	2,487	1,94,269
Collection of payments for services rendered . . . . .	4,673	1,03,769	49,446	63,137	3,07,643	48,869	16,278	3,996	23,954	5,504	3,30,493
Miscellaneous . . . . .	94,833	31,465	30,404	3,39,978	27,853	63,066	16,514	3,693	11,044	3,631	6,37,133

[illegible]



## No. 47-A.—ACCOUNT of EXPENDITURE under POLICE

	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Item No.
	R	R	R	R	R	R	
Presidency Police . . .	3,93,962	..	14,68,720	43,81,096	44,43,827	..	1
Superintendence . . .	..	..	2,95,583	2,01,856	3,79,572	3,10,477	2
District Executive Force . .	27,14,800	70,316	1,20,43,005	84,92,283	1,45,15,270	1,41,83,433	3
Police Training Schools . .	14,825	..	1,86,435	1,80,065	1,93,068	1,12,768	4
Village Police . . .	..	..	8,198	..	..	16,26,599	5
Special Police . . .	16,000	..	4,17,214	3,830	6,00,530	..	6
Railway Police . . .	1,56,332	..	7,63,022	8,52,793	3,40,040	2,31,326	7
Criminal Investigation Department . .	11,571	..	2,98,651	6,36,570	16,59,162	3,82,592	8
Cattle pounds . . .	..	..	..	..	..	..	9
Transfers to the General Police Fund . . .	26,831	..	..	..	..	..	10
Miscellaneous . . .	..	..	1,200	..	..	11,177	11
Works . . .	..	..	..	..	3,41,270	3,67,273	12
Charges in England—							
<i>Secretary of State</i>							
Leave salaries and depu- tation pay . . .	..	..	..	..	1,233	..	13
Outfit Allowances of Indian Police probu- tioners . . .	..	..	400	1,200	800	400	14
Other charges . . .	3,164	..	..	..	..	..	15
<i>High Commissioner.</i>							
Leave salaries and depu- tation pay . . .	27,798	..	1,27,196	1,68,936	2,02,048	1,53,408	16
Sterling Overseas Pay . .	23,939	..	99,766	1,33,667	1,46,882	1,67,019	17
Stores for India . . .	..	37	14,293	5,329	..	..	18
Other charges . . .	..	..	595	1,621	3,004	557	19
Loss or gain by exchange . .	224	..	1,058	1,425	1,545	1,432	20
Deduct—Amount met from the General Police Fund . .	22,554	..	..	..	..	..	21
Total Expenditure under Police . . .	33,66,932	70,353	1,63,25,426	1,50,30,691	2,28,28,261	1,75,48,461	22
Non-voted Charged . . .	11,66,325	70,353	10,56,532	9,88,186	17,94,750	13,49,279	23
Voted Authorised . . .	22,00,627		1,52,68,894	1,40,42,505	2,10,43,501	1,61,99,182	24

during the year ended 31st March 1940.

## GOVERNMENTS.

Item No.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	Total.
	R	R	R	R	R	R	R	R
1								1,06,87,805
2	2,54,508	2,05,577	1,47,509	99,342	1,36,051	65,372	71,821	21,67,608
3	1,08,05,190	57,84,496	50,20,642	23,39,851	32,27,420	18,77,914	47,11,674	8,53,86,504
4	98,979	92,501	1,20,133	24,905	75,469	50,576		11,20,027
5		7,88,032		568		63,659	62,950	23,50,006
6	2,41,243	2,92,665		1,64,311		32,975		20,68,786
7	5,62,377	3,66,414	3,37,433	67,804	75,171	25,301	1,60,175	39,38,188
8	4,51,080	3,80,547	1,62,315	1,30,296	1,39,786	86,786	1,40,775	41,71,111
9	..			436	3,962			4,398
10		40,894		14,900				82,625
11	22,840	39,009		21,263	2,262	4,562		1,02,323
12	1,40,022	2,000		56,477		..		9,09,042
13								1,233
14	2,400	800	400	400				6,800
15	..							3,164
16	47,954	97,056	56,034	36,561	46,479		2,807	9,06,273
17	1,13,935	62,537	81,480	36,439	37,040	18,482	29,104	9,41,301
18	34	..	..	104	..	..		19,797
19	4,464	2,002	507	822	7,084	..	..	20,656
20	694	780	573	327	402	71	95	8,606
21	..	..	..	11,940				33,624
22	1,27,45,700	81,65,290	59,27,326	32,85,800	37,42,116	22,26,726	41,70,397	11,64,22,469
23	9,95,869	7,18,662	6,51,416	8,35,520	2,89,902	1,79,648	2,40,578	
24	1,17,49,831	74,36,628	52,75,910	24,50,280	34,52,214	20,46,078	39,29,819	

**XXIV and 30.—Ports and Pilotage.**

Ports are classed under two divisions, 'A—Major Ports' and 'B—Other Ports', the former being under the control of the Central Government and the latter of the Provincial Governments. Madras, Bombay, Calcutta, Chittagong, Karachi, Vizagapatam and Cochin are Major Ports.

2. Receipts and expenditure connected with the maintenance of river flotillas, pilot establishments and harbours are shown under these heads.

3. In Bengal alone the Pilot Service is a Government service. Similar services in ports of other Provinces are controlled by the Port Trusts, and their revenue and expenditure are recorded in Local Fund accounts. In view of the introduction of a commercial system of accounts for the Bengal Pilot Service, the transactions of that Service are shown under separate sub-divisions of the Major heads "XXIV and 30—Ports and Pilotage".

**Expenditure outside the Revenue Account.****73.—Capital Outlay on Vizagapatam Port.**

This Capital major head exhibits the capital expenditure in connection with the development of Vizagapatam Harbour, which has been undertaken to afford an outlet easy of approach for the trade of the Central Provinces and upper India generally and to ease the congestion at the Port of Calcutta and also to some extent at Bombay and on the railways leading to them.

No. 48.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—A.—MAJOR PORTS, for the year ended 31st March 1940.

Central  
Government.

A.—Major Ports—Central.

(1) Bengal Pilot Service—

Pilotage receipts . . . . .	17,32,613
Miscellaneous . . . . .	48,207
Loss or gain by exchange	
<b>Total Bengal Pilot Service</b>	<b>17,80,885</b>

(2) Other Receipts—

Survey fees . . . . .	1,04,047
Fees for engagement and discharge of seamen	1,85,024
Fees for registration of vessels . . . . .	1,325
Examination fees and miscellaneous . . . . .	1,35,213
Loss or gain by exchange . . . . .	
<b>Deduct—Refunds . . . . .</b>	<b>4,25,610</b> <b>1,079</b>
<b>Total Other Receipts . . . . .</b>	<b>4,24,531</b>
<b>Total Receipts A.—Major Ports</b>	<b>22,05,416</b>

No. 48-A.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—B.—OTHER PORTS, for the year ended 31st March 1940.

	Government of Bengal	Government of Assam.	Government of Orissa.	TOTAL.
	R	R	R	R
<b>B.—Other Ports—</b>				
Sale proceeds of vessels and stores . . . . .	773	4,066	..	5,439
Registration and other fees . . . . .	3,803	100	36	4,039
Miscellaneous . . . . .	1,00,787	380	5	1,01,181
	1,05,453	5,164	41	1,10,658
<b>Deduct—Refunds . . . . .</b>	<b>575</b>			<b>575</b>
<b>Total Receipts B.—Other Ports . . . . .</b>	<b>1,04,878</b>	<b>5,164</b>	<b>41</b>	<b>1,10,083</b>

F. and FF.—Civil Administration.

2 H 2

**NO. 48 B.—ACCOUNT OF EXPENDITURE UNDER PORTS AND PILOTAGE—A.—MAJOR PORTS,  
for the year ended 31st March 1940.**

Central  
Government.

R

**A.—Major Ports—Central.**

**(1) Bengal Pilot Service.**

**(a) Capital Account—**

Expenditure to end of 1939-40 . . . . .	7,38,302
-----------------------------------------	----------

**(b) Revenue Account—**

Pay and allowances of officers and men afloat . . . . .	1,83,875
---------------------------------------------------------	----------

Victualling allowances of officers and men afloat . . . . .	24,241
-------------------------------------------------------------	--------

Purchase of stores . . . . .	1,11,282
------------------------------	----------

Repairs and maintenance . . . . .	40,924
-----------------------------------	--------

Pilotage and Pilot establishments . . . . .	6,94,786
---------------------------------------------	----------

**Charges in England—**

*High Commissioner—*

Leave salaries and deputation pay . . . . .	80,396
---------------------------------------------	--------

Sterling Overseas Pay . . . . .	1,21,663
---------------------------------	----------

Loss or gain by exchange . . . . .	871
------------------------------------	-----

<b>Total Revenue Account . . . . .</b>	<b>12,58,038</b>
----------------------------------------	------------------

<b>Total Bengal Pilot Service . . . . .</b>	<b>12,58,038</b>
---------------------------------------------	------------------

**(2) Other Charges.**

Direction (Headquarters Establishments) . . . . .	53,462
---------------------------------------------------	--------

Principal officers and their establishments . . . . .	3,19,919
-------------------------------------------------------	----------

Shipping offices . . . . .	1,51,720
----------------------------	----------

Ship Survey Department . . . . .	2,89,158
----------------------------------	----------

Training Ship . . . . .	2,80,814
-------------------------	----------

Miscellaneous . . . . .	967
-------------------------	-----

<i>Deduct—</i> Establishment charges recovered from other Governments, Departments, etc. . . . .	<i>1,12,789</i>
--------------------------------------------------------------------------------------------------	-----------------

**Charges in England—**

*High Commissioner—*

Leave salaries and deputation pay . . . . .	63,845
---------------------------------------------	--------

Sterling Overseas Pay . . . . .	9,600
---------------------------------	-------

Stores for India . . . . .	672
----------------------------	-----

Loss or gain by exchange . . . . .	367
------------------------------------	-----

<b>Total Other Charges . . . . .</b>	<b>10,57,735</b>
--------------------------------------	------------------

<b>Total Expenditure—A.—Major Ports . . . . .</b>	<b>23,15,773</b>
---------------------------------------------------	------------------

Non-voted . . . . .	9,87,237
---------------------	----------

Voted . . . . .	13,28,536
-----------------	-----------

**No. 45-C.—ACCOUNT of EXPENDITURE UNDER PORTS and PILOTAGE—B.—OTHER PORTS,  
for the year ended 31st March 1940.**

	Government of Bombay.	Government of Bengal	Government of Assam	Government of Orissa	Government of Sind	TOTAL
	R	R	R	R	R	R
<b>B.—Other Ports—Provincial.</b>						
Victualling of officers and men afloat						
Charges for Pooled Launches		3,80,333				3,80,333
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels	..	.	180	..	..	180
Pilotage and pilot establishments	..	.	1,377	6	..	1,983
Ports establishments	4,577	1,18,617	..	..	1,150	1,24,641
Subsidies to steam-boat Companies	..	3,200	2,400	..	..	5,600
State-yacht Establishment	..	..	1,600	..	.	1,600
Miscellaneous	..	1,200	..	..	..	1,200
Charges in England—						
<i>High Commissioner—</i>						
Starting Overseas Pay	..	4,800	..	..	..	4,800
Loss or gain by exchange	..	19	..	..	..	19
<b>Total Expenditure B—Minor Ports</b>	<b>4,577</b>	<b>5,08,169</b>	<b>6,509</b>	<b>6</b>	<b>1,150</b>	<b>5,20,711</b>
Charged	4,187	1,16,117	2,132	..	.	
Voted						
Authorized	390	3,92,052	4,377	6	1,150	

No 48-D.—ACCOUNT of CAPITAL OUTLAY ON VIZAGAPATAM PORT during and to end of the year 1939-40.

	Expenditure during the year	Expenditure to end of the year.
	R	R
Preliminary Expenses .		1,43,070
General charges		30,31,702
Land . .	45,527	38,19,720
Dredging .		76,11,160
Reclamation		32,02,285
Works .	3,876	1,18,27,330
Suspense . . . .	—3,796	2,13,045
Interest during Construction .		89,14,026
<b>TOTAL</b>	<b>45,607</b>	<b>3,87,62,338</b>
<i>Deduct</i> —Receipts and Recoveries on Capital Account .		<i>5,46,056</i>
<b>TOTAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT</b>	<b>(a) 45,607</b>	<b>3,82,16,282</b>
	Rs.	
(a) Non-voted . . . .		
Voted . . . .	45,607	

**XXV and 31—Lighthouses and Lightships.**

To ascertain whether the Lighthouses administration in India is self-supporting, i.e., whether the receipts from the light dues over a fixed period are sufficient to cover all expenditure thereon, and with the idea of improving the efficiency of the service, it has been decided that the service should be administered on an all-India basis and that its accounts should be maintained on commercial lines within the Government accounts in order that the results of the financial working of the Department may be obtained with greater facility and more accuracy than has been possible in the past. For this purpose, the Government accounts exhibit capital expenditure, indirect charges such as those for depreciation of fixed assets, interest on capital and cost of accounts and audit. The accounts also show necessary reserves and pensionary liability in addition to the ordinary running expenses and annual maintenance. A separate income and expenditure account and a balance sheet in commercial form are prepared from the Government accounts at the end of each year, and any surplus on the income and expenditure account of each year is transferred to a General Reserve Fund which is also debited with any deficiencies on the same account. Any large surplus in the Fund is utilised to finance new capital expenditure on Lighthouses and Lightships. These accounts appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government Commercial Concerns.

**74.—Capital Outlay on Lighthouses and Lightships.**

This account shows the total capital invested on Lighthouses and Lightships during and to end of each year and the different sources from which the expenditure has been financed.



No. 49.—ACCOUNT of RECEIPTS from LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March 1940.

	Central Government.
	R
Light dues . . . . .	5,95,651
Contributions . . . . .	1,32,792
Miscellaneous . . . . .	2,15,199
Total	9,43,642
<i>Deduct</i> —Refunds . . . . .	7,090
<b>Total Receipts from Lighthouses and Lightships</b>	<b>9,36,552</b>

No. 49-A. —ACCOUNT of EXPENDITURE under LIGHTHOUSES and LIGHTSHIPS within the Revenue Account during the year ended 31st March 1940.

	Central Government.
	R
<b>I.—Capital Account—</b>	
Capital outlay financed from Ordinary Revenues	
<b>II.—Revenue Account—</b>	
Direction . . . . .	75,994
Lighthouses—Working expenses . . . . .	2,37,221
Lightships—Working expenses . . . . .	2,03,694
Cost of Accounts and Audit . . . . .	10,206
Pensionary and Provident Fund charges . . . . .	17,583
Contribution to Depreciation Reserve Fund . . . . .	1,22,349
Contribution to the General Reserve Fund . . . . .	2,50,848
Miscellaneous . . . . .	18,300
Charges in England—	
<i>High Commissioner—</i>	
Leave salaries and deputation pay . . . . .	5,373
Loss or gain by exchange . . . . .	17
<b>Total Expenditure under Lighthouses and Lightships</b>	<b>9,41,585</b>
Non-voted . . . . .	10,076
Voted . . . . .	9,31,509

**No. 49-B.—ACCOUNT of CAPITAL OUTLAY on LIGHTHOUSES and LIGHTSHIPS during and to end of the year 1939-40.**

	Expenditure during the year.	Expenditure to end of the year.
<b>Central Government.</b>	<b>R</b>	<b>R</b>
Lighthouses . . . . .	33,418	40,71,612
Lightships . . . . .		14,28,141
Tools, Plant and Equipment . . . . .	1,455	12,956
Stock and Suspense . . . . .	1,582	28,960
<b>Total</b>	<b>(a) 38,455</b>	<b>55,41,669</b>
<i>Deduct</i> —Amount financed from General Reserve Fund—Light- houses and Lightships . . . . .	38,455	10,67,874
„ —Amount financed from Additions and Replacements Reserve Fund . . . . .		2,93,783
„ —Amount financed from Depreciation Reserve Fund		35,000
<b>Net—Amount financed from Ordinary Revenues</b>		<b>41,45,012</b>

(a) Includes Rs. 1,582 on account of expenditure in England and Rs. 7 for exchange thereon.

**22.—Ecclesiastical.**

Apart from a comparatively small sum spent on establishments required for the maintenance of European cemeteries, the expenditure under this head mainly consists of stipends of the Bishops and the pay and allowances of the chaplains on the Indian Ecclesiastical Establishment and of the subordinate church establishments, and also of grants paid to clergymen of certain denominations for their ministrations at a few stations to European members of the Services.

All Ecclesiastical expenditure including that previously debited to 'Civil Works', 'Defence' and 'Railways' is, with effect from 1st April 1938, brought to account initially under this major head, portions of the total expenditure thus classified being allocated eventually to the Railway and the Defence Departments by reduction of expenditure under this head. In the accounts for 1939-40 the debits to the Defence and Railway Departments were limited to those items which used to be charged to those departments prior to 1st April 1938.

## No. 50.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1940.

	Central Government
	₹
<b>Ecclesiastical establishments :—</b>	
Church of England . . . . .	16,48,800
Church of Scotland . . . . .	2,02,518
Church of Rome . . . . .	3,47,006
Other charges . . . . .	(c) 1,25,445
<b>Total Ecclesiastical Establishments</b>	<b>23,23,769</b>
<b>Cemetery establishment . . . . .</b>	<b>1,45,531</b>
<b>Miscellaneous ecclesiastical charges . . . . .</b>	<b>59,548</b>
<b>Works . . . . .</b>	<b>4,70,041</b>
<b>Charges in England—</b>	
<i>Secretary of State—</i>	
Other charges . . . . .	5,322
<i>Deduct—Charges debited to Defence Department.</i> . . . .	4,357
<i>High Commissioner—</i>	
Leave salaries and deputation pay . . . . .	2,93,056
Sterling Overseas Pay . . . . .	3,57,081
Other charges . . . . .	4,505
<i>Deduct—Charges debited to Defence Department . . . . .</i>	<i>21,832</i>
Loss or gain by exchange . . . . .	2,598
<i>Deduct—Charges recovered from other Departments—Railway : Defence . . . . .</i>	<i>6,12,939</i>
<b>Total Ecclesiastical Charges—Non-voted</b>	<b>30,22,323</b>

(c) Includes mainly the expenditure on Methodist and United Board Churches.

### 33.—Payments to Crown Representative.

The expenses of the Secretariat of the Crown Representative and of the Political Agencies in so far as they relate to political relations with Indian States are recorded under this major head. This head also includes (i) certain Educational expenditure connected with Chiefs' Colleges, etc., (ii) expenditure connected with the ordinary administration of what are known as "administered areas", (iii) Civil Works expenditure on buildings and roads which vest in the Crown Representative, (iv) payments in respect of any customary allowances to members of the family or servants of any former Ruler of any territories in India and (v) also such expenditure as is incurred in the United Kingdom on behalf of the Crown Representative.

2. The receipts of the Crown Representative, which consist of such receipts as accrue in connection with the functions he exercises in "administered areas" and of any miscellaneous receipts and recoveries which accrue in Political Agencies in connection with the exercise of his other functions, are adjusted by deduction from total expenditure under a distinct minor head "Deduct—Receipts," sub-divided into separate sub-heads corresponding to the other minor heads under this major head.

3. Receipts and expenditure relating to the Income-Tax, Ecclesiastical, Posts and Telegraphs, Defence and Railway Departments functioning in an area administered by or under the control of the Crown Representative do not enter his budget or accounts but are treated as receipts and expenditure of those departments.

4. Cash contributions received by the Crown Representative and passed on to the Central Government by virtue of His Majesty's direction under Section 146 of the Government of India Act, 1935, are recorded under "XLII—Receipts from Indian States"; see Account No. 77 on pages 351 and 352.

5. Advances to the Crown Representative for making Loans to Indian States are recorded under Section 'Q—Loans and Advances by the Central Government': *vide* Account No. 109 on page 441.

## No. 51.—ACCOUNT of PAYMENTS to Crown Representative for the year ended 31st March 1940.

	Central Government.
	R
<b>Political Department—Secretariat—</b>	
Pay of Officers . . . . .	3,26,824
Pay of Establishments . . . . .	2,53,771
Allowances, Honoraria, etc. . . . .	78,247
Postage, Telegram and Telephone charges . . . . .	51,246
Other Contingencies . . . . .	21,301
Entertainment Charges . . . . .	1,412
Grants-in-aid, Contributions, etc. . . . .	441
Miscellaneous . . . . .	3,742
<b>Total Political Department—Secretariat</b>	<b>7,36,984</b>
<b>Political Agencies—</b>	
<b>Political Agents—</b>	
<b>Agencies and Residencies—</b>	
Pay of Officers . . . . .	7,72,369
Pay of Establishments . . . . .	3,57,703
Allowances, Honoraria, etc. . . . .	1,88,957
Secret Expenditure . . . . .	214
Contingencies . . . . .	2,09,569
Grants-in-aid, Contributions, etc. . . . .	9,616
Stationery and Printing . . . . .	(a) —946
Separation and custody of records . . . . .	1,725
Payments to the Central Government for Agency Functions . . . . .	4,62,000
Ditto Provincial Governments Ditto . . . . .	38,861
Establishment charges payable to other Governments . . . . .	2,40,898
<i>Deduct—Recoveries from other Governments, Departments, etc.</i> . . . .	<i>1,00,005</i>
Police . . . . .	10,57,165
Medical Establishments . . . . .	4,476
Cost price of opium supplied to Excise Department . . . . .	1,108
<b>Total Political Agents</b>	<b>32,43,710</b>
<b>Total Carried over</b> . . . . .	<b>32,43,710</b>
	<b>7,36,984</b>

(a) Minus figure is due to the recoveries on account of printing work done at the Mysore Residency Press mainly for the Coorg Administration and the Mysore Assigned Tract.

F. and FF.—Civil Administration.

No. 51.—ACCOUNT of PAYMENTS to Crown Representative for the year ended 31st March 1940—*contd.*

Central  
Government.

Rs

Brought forward	{	7,36,984
		32,43,710

Political Agencies—*conold.*

Political subsidies—

Sikkim Durbar . . . . .	12,000
Entertainment charges . . . . .	2,713
Charges for organisation of Indian State Forces . . . . .	5,21,712
Works . . . . .	57,544
Malwa Bhil Corps . . . . .	99,845
Sundry Charges . . . . .	62,880
<b>Total Political Agencies . . . . .</b>	<b>40,00,384</b>
 Education expenditure other than in areas . . . . .	 43,030
Civil Works . . . . .	3,77,571
Political Pensions . . . . .	22,02,458
Superannuation Allowances and Pensions . . . . .	2,52,261
Rajputana . . . . .	7,97,113
Central India . . . . .	8,59,541
Hyderabad . . . . .	8,90,157
Western India States Agency . . . . .	14,81,033
Bangalore . . . . .	13,72,786
Miscellaneous . . . . .	24,44,345
 <b>Total Carried over . . . . .</b>	 <b>1,54,57,863</b>

No. 51.—ACCOUNT of PAYMENTS to Crown Representative for the year ended 31st March 1940—*concd.*

	Central Government
	R
Brought forward	1,54,57,663
Charges in England—	
<i>Secretary of State—</i>	
Leave salaries and deputation pay . . . . .	14,934
Superannuation pensions . . . . .	61,532
Political pensions . . . . .	1,07,939
Other charges . . . . .	2,092
<i>High Commissioner—</i>	
Leave salaries and deputation pay . . . . .	3,46,566
Sterling Overseas Pay . . . . .	2,31,607
Superannuation pensions . . . . .	45,930
Total Charges in England	8,10,600
Loss or gain by exchange . . . . .	3,500
Total Expenditure	1,62,71,763
Deduct—Receipts :—	
Political Department Secretariat . . . . .	2,600
Political Agencies . . . . .	1,54,168
Education other than in areas . . . . .	986
Civil Works . . . . .	87,974
Political Pensions . . . . .	2,573
Rajputana . . . . .	52,873
Central India . . . . .	2,60,327
Hyderabad . . . . .	6,09,126
Western India States Agency . . . . .	1,11,488
Bangalore . . . . .	8,84,224
Receipts in England—	
High Commissioner . . . . .	248
Total Receipts	21,66,575
Net Total Payments to Crown Representative—Non-voted	1,41,05,188



**34.—Tribal Areas.**

This major head accommodates (i) charges connected with the ordinary civil administration of the frontier areas including expenditure on buildings and communications, and (ii) charges to civil estimates, directly connected with the protection of the various frontiers, which include, besides expenditure incurred on various denominations of military police organisations, expenditure on roads declared to be of military importance and charges for hospitals and other buildings required for the administration of the military forces. Charges unconnected with the ordinary civil administration of the frontier areas, *e.g.*, Customs, Provincial Excise, Ecclesiastical etc., are brought to account under the appropriate heads of service concerned.

**No. 52.—ACCOUNT of EXPENDITURE in connection with Tribal Areas for the year ended 31st March 1940.**

		Central Government.
		R
<b>A.—FRONTIER WATCH AND WARD.</b>		
<b>Frontier Constabulary and Militia—</b>		
Frontier Constabulary . . . . .		31,53,937
South Waziristan Scouts . . . . .		16,01,586
Chitral Scouts . . . . .		82,221
Charges for Levies . . . . .		41,63,957
Kurram Militia . . . . .		5,82,482
Tochi Scouts . . . . .		14,94,207
Zhob Militia . . . . .		7,75,613
Mekran Levy Corps . . . . .		2,92,972
Chagai Levy Corps . . . . .		1,86,865
	<b>Total .</b>	<b>1,23,33,840</b>
<b>Buildings and Communications—</b>		
Works . . . . .		14,77,990
Establishment . . . . .		4,92,588
Tools and Plant . . . . .		34,333
Expenditure on Civil Roads of Military Importance . . . . .		7,93,215
Deduct—Amount met from Subventions from the Central Road Fund . . . . .		2,11,438
	<b>Total</b>	<b>25,86,688</b>
<b>Miscellaneous—</b>		
Inspecting Officers, Frontier Corps . . . . .		50,956
Medical Establishment . . . . .		1,78,714
Sundry Charges . . . . .		8,000
	<b>Total .</b>	<b>2,37,670</b>
<b>Total A.—Frontier Watch and Ward .</b>		<b>1,51,58,198</b>
<b>Carried over .</b>		<b>1,51,58,198</b>
<b>F. and FF.—Civil Administration.</b>		
<b>2 K</b>		

No. 52.—ACCOUNT of EXPENDITURE in connection with Tribal Areas for the year ended  
31st March, 1940—*concl'd.*

	Central Government.
	R
Brought forward	1,51,58,198
<b>B.—OTHER CHARGES.</b>	
Political and Administrative charges . . . . .	12,90,342
Works . . . . .	2,23,572
Allowances to Frontier Tribes . . . . .	7,29,414
Entertainment charges . . . . .	3,33,777
Transfer to Fund for Special Frontier Expenditure including Development . . . . .	1,00,000
Payment to the Baluchistan Administration for administration of Tribal Areas . . . . .	1,50,000
Miscellaneous expenditure . . . . .	14,04,851
<i>Deduct</i> —Amount transferred from the Fund for Special Frontier Expenditure including Development . . . . .	6,12,552
<i>Deduct</i> —Charges recovered from other Governments, Departments, Indian States, Local Funds, etc. . . . .	79,500
Total B.—Other Charges . . . . .	35,39,904
<b>C.—CHARGES IN ENGLAND.</b>	
<i>Secretary of State.</i>	
Leave salaries and deputation pay . . . . .	21,396
Allotment of pay of officers . . . . .	1,600
<i>High Commissioner.</i>	
Leave salaries and deputation pay . . . . .	67,523
Sterling Overseas Pay . . . . .	68,946
Total C.—Charges in England . . . . .	1,59,465
Loss or gain by exchange. . . . .	1,772
Total Expenditure under Tribal Areas— <i>Non-voted</i>	1,88,59,339

**35.—External Affairs.**

The great bulk of the expenditure classified under this major head relates to (i) the cost of the External Affairs Department Secretariat, (ii) charges on account of Diplomatic and Consular Services abroad, (iii) the subsidies paid to the several frontier states, (iv) the expenses on refugees and State prisoners and (v) entertainment charges of envoys and chiefs. Expenditure of a *special* character, incurred from time to time, is, however, shown under the head "Special Diplomatic Expenditure."

No. 54.—Statement showing the Charges incurred during the year ended 31st March 1940 on account of certain EXPENDITURE RING TO NATIONAL DEFENCE but included in the various Civil Heads and Services.

This Account has been introduced from the accounts for the year 1934-35 with reference to the recommendation made in paragraphs 33 and 34 of the Report of the Technical Committee of the National Defence Expenditure Commission to the League of Nations, viz. that Member States should specify in their published accounts under separate headings all expenditure of a military nature included in the accounts under heads other than those of Defence Services.

Sub-head.	Category of expenditure.	Malaya and Straits Settlements (Account No. 51).	Kurum Militia (Account No. 52).	Tech School (Account No. 52).	South Western (Account No. 52).	Zion Militia (Account No. 52).	Eastern Frontier (Account No. 47A).	A. and Rides (Account No. 52).	Total.
		R	R	R	R	R	R	R	R
<b>HEAD I.—PERSONNEL.</b>									
<b>Personnel normally forming part of Formations and Services.</b>									
<b>Pay and allowances of all kinds—</b>									
A.	Officers . . . . .	20,443	84,102	2,02,312	2,23,688	1,02,541	83,464	2,42,554	0,29,343
B.	Non-Commissioned Officers and men . . . . .	63,645	4,30,832	10,79,977	11,48,526	4,83,484	2,38,119	7,09,467	41,54,070
C.	Civilian personnel . . . . .	4,269	61,790	1,43,319	1,60,335	28,711	11,761	88,410	4,88,995
<b>Personnel not normally forming part of Formations and Services.</b>									
D.	Persons undergoing pre-military training, reservists and reserve organisations . . . . .	..	16,016	..	86	677	46,012	4,89,357	783
E.	Maintenance of personnel referred to in sub-heads A to D . . . . .	6,186	..	81,381	70,187	62,172	..	..	7,70,220
<b>HEAD II.—TRANSPORT.</b>									
F.	Horses and other animals, forage, harness and shoeing . . . . .	..	5,049	3,485	9,163	40,189	349	17,364	84,001
G.	Coal, fuel, oil, petrol, lubricants, etc., and other transport expenses . . . . .	1,090	9,375	48,807	64,185	19,602	37,260	39,316	2,09,865
<b>HEAD III.—BUILDING.</b>									
H.	Barracks, other buildings, fixed installations, upkeep . . . . .	250	1,37,789	4,00,077	4,20,234	368	35,946	71,511	10,72,176
<b>Total HEAD I to III</b>									
		86,822	7,34,033	19,49,169	20,92,576	7,46,744	4,23,011	16,57,379	77,09,824
<b>HEAD IV.—WAR MATERIALS.</b>									
I.	Arms, ammunition, fighting materials . . . . .	4,000	19,415	47,030	39,939	32,426	91,818	64,504	2,89,322
J.	Engines and other warlike stores . . . . .	..	16,096	33,990	59,118	16,408	..	5,744	1,29,366
K.	Expenditure on depots of war materials and expenditure not divisible between sub-heads M and N (A). . . . .	..	370	387	388	..	..	..	1,146
<b>Total HEAD IV</b>									
		4,000	35,881	81,407	99,445	48,834	91,818	70,248	4,19,823
<b>Grand Total</b>									
		99,912	7,69,914	20,41,106	21,99,021	7,95,578	5,04,829	17,28,227	81,29,647

**36—Scientific Departments.**

The expenses of all the Scientific Survey Departments and of Museums are shown under this head, besides other outlay of a minor character on scientific objects.

## No. 55.—ACCOUNT of EXPENDITURE under SCIENTIFIC

PROVINCIAL

	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Item No.
	R	R	R	R	R	
Survey of India . . . . .	18,91,220	..	..	..	..	1
Botanical Survey . . . . .	51,145	..	..	..	..	2
Zoological Survey . . . . .	1,45,902	..	..	..	..	3
Hydro-Electric Survey . . . . .	..	..	..	..	..	4
Geological Survey . . . . .	3,95,783	..	..	..	..	5
Exploration of Coal, Petroleum and Minerals . . . . .	3,463	..	..	..	..	6
Mines Department . . . . .	2,16,572	..	..	..	..	7
Archaeological Department . . . . .	10,45,172	..	..	..	..	8
Grants-in-aid and Donations to Scientific Societies and Institutes . . . . .	2,47,500	..	22,853	29,910	..	9
Meteorological Department . . . . .	19,63,808	..	..	..	..	10
Museums . . . . .	24,417	91,787	91,083	..	27,400	11
Works . . . . .	14,119	..	..	..	1,146	12
Charges in England—						
<i>Secretary of State—</i>						
Leave salaries and deputation pay . . . . .	2,858	..	..	..	..	13
Other charges . . . . .	38,542	..	..	..	..	14
<i>High Commissioner—</i>						
Leave salaries and deputation pay . . . . .	1,91,275	..	..	..	..	15
Sterling Overseas Pay . . . . .	99,800	4,000	..	..	..	16
Stores for India . . . . .	1,23,606	..	..	..	..	17
Other charges . . . . .	2	..	..	..	..	18
Loss or gain by exchange . . . . .	2,038	16	..	..	..	19
<b>Total Expenditure of the Scientific Depart- ments . . . . .</b>	<b>64,57,521</b>	<b>95,803</b>	<b>1,13,936</b>	<b>29,910</b>	<b>28,546</b>	<b>20</b>
Non-voted . . . . .	12,12,283	13,616	..	..	..	21
Charged . . . . .						
Voted . . . . .	52,45,238	82,187	1,13,936	29,910	28,546	22
Authorised . . . . .						

## DEPARTMENTS for the year ended 31st March 1940.

## GOVERNMENTS.

Item No.	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa	Total.
	R	R	R	R	R	R	R
1	..	..	..	..	..	..	18,91,220
2	..	..	..	..	..	..	51,145
3	..	..	..	..	..	..	1,45,902
4	4,291	..	..	..	..	..	4,291
5	..	..	..	..	..	..	3,95,783
6	..	..	..	..	..	..	3,863
7	..	..	..	..	..	..	2,16,572
8	..	..	..	..	..	..	10,45,172
9	1,000	5,133	..	1,360	..	..	3,07,756
10	..	..	..	..	..	..	19,63,808
11	24,049	22,008	15,290	4,019	5,138	1,570	3,06,761
12	..	..	..	..	..	..	15,265
13	..	..	..	..	..	..	2,858
14	..	..	..	..	..	..	38,642
15	..	..	..	..	..	..	1,91,276
16	..	..	..	..	..	..	1,02,800
17	..	..	..	..	..	..	1,23,506
18	..	..	..	..	..	..	2
19	..	..	..	..	..	..	2,064
20	29,340	27,141	15,290	5,379	5,138	1,570	68,09,574
21	..	..	..	..	..	..	
22	29,340	27,141	15,290	5,379	5,138	1,570	



**XXVI and 37—Education.****REVENUE.**

The great bulk of the revenue is derived from school and college fees. The revenue, however, is insignificant as compared with the expenditure.

**EXPENDITURE.**

2. The expenditure recorded under this head is that controlled by the Education Department. Certain classes of education, *e.g.*, medical, industrial, agricultural, are controlled by the respective departments administering those subjects and the expenditure on that account is included in their budgets.

3. The basis of the division of education into 'University', 'Secondary', 'Primary' and 'Special' is the classification of each school or college according to the grade of education which it is primarily intended to impart. Thus, the expenditure on a school may be classified as 'Secondary' even though it includes primary classes. In Bengal, however, grants to schools which impart primary as well as secondary (or special) education are divided into grants on account of Primary and Secondary (or Special) education and classified as such in the accounts.

4. The sub-head 'University' includes the expenditure on collegiate education, both literary and professional. In Provinces in which the intermediate classes have been separated from the Universities, the charges in respect of these classes are shown under 'Secondary'. The term 'Special' includes professional schools and reformatory schools where such schools are controlled by the Education Department.

5. The expenditure under each of the four main sub-heads includes both direct and indirect expenditure, the latter consisting of grants-in-aid by Government to private and local fund schools. The term 'General Expenditure' includes expenditure common to all kinds of education, such as Direction and Inspection, and also miscellaneous expenditure.

6. Expenditure on educational buildings constructed by Government is generally debited under the Public Works head '50—Civil Works' and not under this head, except where such buildings are formally assigned to the Education Department for execution of works or for maintenance.

No. 56.—ACCOUNT OF RECEIPTS under EDUCATION for the year ended 31st March 1940.

	CENTRAL GOVERNMENT	PROVINCIAL GOVERNMENTS										Totals
		Government of Orissa	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Central India and Bihar	Government of Assam	Government of Madhya Pradesh	Government of Orissa	Government of Madhya Pradesh
A.—UNIVERSITY—	R	R	R	R	R	R	R	R	R	R	R	R
Fees, Government Arts Colleges . . . . .	20,647	3,96,638	4,53,279	4,50,027	6,16,114	2,04,297	1,89,028	1,30,378	3,281	70,583	25,69,432	7,67,982
Fees, Government Professional Colleges . . . . .	...	1,85,898	4,19,031	81,321	80,905	32,579	40,266	...	0,287	...	...	...
B.—SECONDARY—												
Fees, Government Secondary Schools . . . . .	63,639	41,058	2,25,412	5,18,970	11,13,951	3,30,325	3,35,729	2,00,072	92,712	80,693	78,901	87,62,988
C.—PRIMARY—												
Fees, Government Primary Schools . . . . .	123	2,141	6	38,476	...	180	150	...	...	...	36	41,304
D.—SPECIAL—												
Fees and other receipts, Government Special Schools . . . . .	5,118	51,393	90,027	85,696	8,403	1,404	7,228	3,629	8,74	4,390	2,719	2,56,531
E.—GENERAL—												
Contributions . . . . .	90,028	24,610	7,145	916	3,249	27,245	672	1,830	7,000	...	...	1,62,375
Income from endowments . . . . .	717	4,869	1,50,048	16,196	5,578	5,171	2,854	1,90	...	...	...	1,96,434
Recoveries of overpayments . . . . .	181	542	1,53,348	3,32,452	12,005	4,424	5,877	1,290	37,016	1,229	18,107	5,91,778
Collection of payments for services rendered . . . . .	2,318	...	6,347	7,555	1,704	16,703	42,134	294	...	809	640	87,487
Miscellaneous . . . . .	34,671	70,908	6,61,530	4,46,370	6,60,910	3,04,450	93,917	1,70,294	35,900	11,909	20,493	25,28,646
Receipts in England—												
High Commissioner . . . . .	691	...	...	...	...	...	...	...	...	...	...	601
Loss of coin by exchange . . . . .	1	...	...	1	...	...	3	...	...	...	...	6
	2,23,744	24,230	9,30,249	23,14,912	18,22,507	14,15,385	21,40,243	7,40,543	7,41,969	3,94,984	1,99,494	1,09,45,553
Deduct—Refunds . . . . .	177	1,193	8,564	17,610	17,499	5,777	8,110	69	3,603	1,993	1,200	61,597
Total Receipts under Education . . . . .	2,23,607	23,037	9,28,935	23,07,392	18,05,900	14,10,018	21,37,188	7,40,774	7,38,084	3,92,991	1,98,274	1,09,24,046

F. and FF.—Civil Administration.

## No. 56-A—ACCOUNT of Expenditure under EDUCATION

	Provincial						Item No.
	Central Government	Government of Coorg.	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces.	
	R	R	R	R	R	R	
<b>A.—University—</b>							
Grants to Universities . . . . .	8,13,000	.	6,15,500	1,50,436	11,39,402	16,41,770	1
Government Arts Colleges . . . . .	87,231	.	11,29,102	8,64,769	17,24,821	48,604	2
Grants to non-Government Arts Colleges . . . . .	98,565	.	(a) 4,48,226	2,32,332	7,52,456	5,28,653	3
Government Professional Colleges . . . . .	890	.	6,25,703	5,26,914	3,84,625	3,57,760	4
Grants to non-Government Professional Colleges . . . . .	..	..	8,792	.	..	..	5
Works . . . . .	.	.	.	..	.	..	6
<b>Total</b>	<b>9,99,686</b>		<b>28,27,323</b>	<b>17,94,451</b>	<b>40,01,304</b>	<b>25,76,787</b>	<b>7</b>
<b>B.—Secondary—</b>							
Government Intermediate Colleges and Secondary Schools . . . . .	3,12,296	60,400	2,50,183	7,32,758	18,10,766	31,38,735	8
Direct grants to non-Government Secondary Schools . . . . .	3,33,980	7,870	19,12,619	16,36,212	21,59,449	37,05,549	9
Grants to local bodies for secondary education . . . . .	86,608	..	8,56,126	67,686	.	..	10
Works . . . . .	..	..	.	.	.	..	11
<b>Total</b>	<b>7,32,884</b>	<b>68,270</b>	<b>30,18,928</b>	<b>24,36,656</b>	<b>39,70,215</b>	<b>68,44,284</b>	<b>12</b>
<b>C.—Primary—</b>							
Government Primary Schools . . . . .	2,06,245	23,780	37,195	8,809	4,411	6,14,469	13
Direct grants to non-Government Primary Schools . . . . .	6,060	755	65,00,445	7,19,512	8,38,119	49,792	14
Grants to local bodies for primary education . . . . .	2,19,247	25,040	94,91,675	1,18,68,424	29,23,117	77,71,196	15
Special Development Programme . . . . .	.	.	.	4,84,760	.	.	16
Works . . . . .	.	.	.	.	.	.	17
<b>Total</b>	<b>4,30,552</b>	<b>49,584</b>	<b>1,60,29,315</b>	<b>1,30,51,503</b>	<b>37,65,647</b>	<b>84,35,437</b>	<b>18</b>
<b>D.—Special—</b>							
Government Special Schools . . . . .	53,014	2,961	17,62,984	7,92,191	12,08,263	5,46,177	19
Direct grants to non-Government special schools . . . . .	12,105	.	4,41,153	2,87,791	5,59,656	2,02,032	20
Grants to local bodies for special education . . . . .	..	.	.	6,365	..	..	21
Works . . . . .	.	.	.	..	.	..	22
<b>Total</b>	<b>65,119</b>	<b>2,961</b>	<b>22,04,139</b>	<b>10,86,547</b>	<b>17,67,919</b>	<b>7,48,209</b>	<b>23</b>
<b>E.—General—</b>							
Direction . . . . .	49,627	.	1,70,379	1,69,898	1,96,633	3,19,847	24
Inspection . . . . .	79,977	10,435	18,23,128	7,70,698	12,25,609	11,31,677	25
Scholarships . . . . .	41,667	8,588	1,99,039	3,83,436	4,84,824	3,51,998	26
Special Development Programme . . . . .	.	..	..	.	.	..	27
Miscellaneous . . . . .	26,245	460	48,825	2,03,596	7,99,208	6,40,988	28
Works . . . . .	..	..	.	..	89,829	1,45,603	29
Direct—Amount met from the Scheduled Caste Education Funds . . . . .	..	..	.	..	.	..	30
<b>Total</b>	<b>1,97,516</b>	<b>19,483</b>	<b>22,41,371</b>	<b>15,27,628</b>	<b>26,16,845</b>	<b>25,90,013</b>	<b>31</b>
<b>Total Carried over</b>	<b>24,23,757</b>	<b>1,40,318</b>	<b>2,63,21,076</b>	<b>1,99,26,787</b>	<b>1,61,21,430</b>	<b>2,11,94,750</b>	<b>32</b>

(a) Includes a special non-recurring grant of Rs. 1,99,891 made towards the construction of a new building for the Pachappa's College Madras.

for the year ended 31st March 1940.

## Governments.

Item No.	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam.	Government of North-West Frontier Province	Government of Orissa	Government of Sind	Total.
	R	R	R	R	R	R	R	R
1	3,12,220	40,400	45,000			2,000		47,59,728
2	12,35,460	7,90,471	6,30,549	4,51,295		2,80,540		72,42,842
3	2,51,000	1,86,320	41,810	13,800	2,17,497	1,233	43,080	28,14,642
4	1,39,932	96,436	88,643	33,564	16,824	15,283		22,86,594
5	4,724	.					41,710	55,226
6	.	..		7,053				7,053
7	19,43,356	11,13,627	8,06,002	5,05,412	2,34,321	2,79,056	84,760	1,71,06,085
8	29,58,631	7,57,574	10,82,683	10,07,744	3,31,808	2,48,965	1,97,149	1,28,80,592
9	8,98,840	5,29,471	3,65,270	3,58,480	3,10,738	1,53,094	2,75,866	1,26,47,438
10	2,88,295	1,53,973	1,30,096	37,355	3,65,781	1,10,480	51,032	21,47,432
11	..	..		23,239			.	23,239
12	41,45,766	14,41,018	15,77,949	14,26,818	10,08,327	5,12,539	8,24,047	2,77,07,701
13	3,965	33,642	4,44,556	1,27,188	.	1,21,096		16,25,265
14	17,118	23,416	67,170	63,389		91,522	2,13,908	86,91,206
15	83,19,176	30,22,677	14,76,855	8,91,909	7,86,766	10,41,648	18,77,988	4,97,17,008
16	..	.		.	.	..	..	4,84,760
17	..	.	.	2,299				2,299
18	83,40,239	30,79,635	19,88,681	10,84,785	7,88,766	12,55,166	20,91,898	6,04,21,138
19	1,14,693	4,17,537	3,40,796	1,01,314	65,007	1,70,016	92,679	56,67,652
20	4,700	95,241	8,943	66,568	.	30,068	8,298	17,16,557
21	21,986	..	..	20,250	..		200	49,001
22	..	..	.	1,034	..		.	1,034
23	1,41,379	5,12,778	3,49,739	1,89,166	65,007	2,00,084	1,01,177	74,34,244
24	2,17,842	1,20,533	1,54,410	92,836	61,950	71,790	56,888	16,82,433
25	9,78,894	7,13,032	3,34,396	3,55,763	1,02,772	2,29,398	1,27,480	78,83,059
26	1,90,613	1,66,751	72,784	1,33,966	49,088	39,715	1,08,041	22,29,450
27	99,514	..	..	..		..	.	99,514
28	2,22,367	4,17,924	1,28,969	73,172	24,775	51,667	35,868	26,73,964
29	..	..	..	625	.	21,450	.	1,87,678
30	..	..	.	..	.	.		89,829
31	17,09,030	14,17,240	6,90,509	6,56,352	2,38,585	4,13,920	3,28,277	1,46,46,269
32	1,62,79,790	75,64,298	54,12,780	38,62,533	23,34,996	26,60,765	31,30,157	12,73,75,437

## No. 56-A—ACCOUNT of EXPENDITURE under EDUCATION

	Central Government	Government of Coorg.	Provincial				Item. No.
			Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces.	
	R	R	R	R	R	R	
Brought forward .	24,25,757	1,40,318	2,63,21,076	1,99,26,787	1,61,21,430	2,11,94,750	1
<b>F.—Charges in England—</b>							
<i>High Commissioner—</i>							
Leave salaries and deputa- tion pay	6,742	.	7,341	63,410	84,620	34,254	2
Sterling Overseas Pay . .	4,800		14,159	13,901	7,127	10,819	3
Government Scholarships .	11,200		..		37,869	1,021	4
Stores for India . . . .	..	..	14,275	.	.	1,212	5
Other charges . . . .	..	..	..	12,774	8,385	..	6
Loss or gain by exchange . .	89	..	118	406	563	202	7
<b>Total Expenditure under Educa- tion.</b>	<b>24,48,588</b>	<b>1,40,318</b>	<b>2,63,56,969</b>	<b>2,00,17,278</b>	<b>1,62,59,994</b>	<b>2,12,42,288</b>	<b>8</b>
<b>Non-voted Charged</b>	<b>3,48,440</b>	} 1,40,318	{ 2,66,869	3,98,911	3,11,444	1,60,866	9
<b>Voted Authorized</b>	<b>21,00,148</b>						10
			2,60,90,100	1,96,18,367	1,59,48,550	2,10,91,392	

for the year ended 31st March 1940

Governments.								Total.
Item No.	Government of Punjab.	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North West Frontier Province	Government of Orissa.	Government of Sind.	
	R	R	R	R	R	R	R	R
1	1,62,79,790	75,64,298	54,12,780	38,62,533	23,34,996	26,60,765	31,30,157	12,73,75,437
2	48,507	17,920	35,048	2,353	3,203	7,100	730	3,11,228
3	19,955	6,933	10,767	2,133	..	..	..	90,594
4	1,513	2,500	..	..	..	..	..	1,54,103
5	..	..	..	..	..	..	..	15,467
6	740	..	..	..	..	..	..	21,899
7	385	130	201	24	20	33	5	2,176
8	1,63,50,890	75,91,781	54,58,796	38,67,043	23,38,219	26,67,898	31,30,892	12,78,70,924
9	1,71,512	1,70,698	1,34,574	1,51,978	13,333	49,665	..	
10	1,61,79,378	74,21,083	53,24,222	37,15,065	23,24,886	26,18,233	31,30,892	

**XXVII and 38—Medical.****REVENUE.**

The receipts are small and are made up of fees paid by students in medical schools and colleges and recoveries from paying patients in ordinary and mental hospitals. Some amounts are also realised from contributions by the public or by individual benefactors.

**EXPENDITURE.**

2. The maintenance of Government hospitals and dispensaries, together with the grants paid to private and Local Fund hospitals, is the most costly item of expenditure and is included under the head 'Hospitals and Dispensaries'. Next in importance is the pay of 'Medical Establishment', which includes all superintending and other civil medical establishments not specifically attached to hospitals. Charges of medical schools and colleges, mental hospitals, Chemical Examiners, and certain miscellaneous grants for medical purposes (such as those made to the Lady Hardinge Medical College at Delhi and to the Countess of Dufferin's Fund) constitute the rest of the expenditure.

3. Charges on account of medical buildings are generally shown under "50—Civil Works", except those relating to buildings the construction or maintenance of which has been formally assigned to the Medical Department.

No. 57.—ACCOUNT OF RECEIPTS OF THE MEDICAL DEPARTMENT for the year ended 31st March 1940.

PROVINCIAL GOVERNMENT.													
	Central Government.	Govt. of Madras.	Govt. of Bombay.	Govt. of Bengal.	Govt. of United Provinces.	Govt. of Punjab.	Govt. of Bihar.	Govt. of Central Provinces and Berar.	Govt. of Assam.	Govt. of North-West Frontier Provinces.	Govt. of Orissa.	Govt. of Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical School and College fees	..	2,61,036	2,39,074	3,10,160	21,917	1,77,891	62,139	16,745	8,966	..	9,081	8,484	11,05,188
Hospital receipts	..	2,50,687	2,32,563	3,35,844	21,563	1,05,175	77,952	45,337	8,752	53,467	828	24,506	11,90,577
Radium Institute receipts	..	..	..	..	..	..	4,941	..	..	..	..	..	4,941
Mental Hospital receipts	..	..	..	..	..	..	23,768	13,198	2,509	..	..	..	29,874
Sale of medicines	..	65,970	2,21,921	353	39,918	2,32,789	2	777	214	..	35	..	18,197
Contributions	..	519	225	199	..	15,066	..	695	1,48,023	40,669	25	85,792	19,68,180
Income from endowments	..	34,682	66,929	1,01,070	1,54,498	6,25,216	..	..	..	..	70	3,392	99,978
Recoveries of overpayments	..	1,450	39,721	29,582	4,726	..	2,393	..	..	..	1,779	1,098	47,357
Collection of payments for services rendered	..	12,117	16,765	2,729	4,644	3,173	947	813	1,842	100	1,779	1,098	47,357
Miscellaneous	..	1,64,824	23,760	87,945	54,800	70,083	1,09,373	7,965	24,515	11,880	8,545	1,624	8,31,301
	..	3,043	80,416	1,45,941	74,797	40,676	6,094	12,555	6,509	18,980	7,165	2,541	4,61,219
Receipts in England—													
Secretary of State	..	460	..	..	9,325	..	..	..	..	..	..	..	9,805
High Commissioner	..	74	402	..	6,220	..	9	46	465	..	249	..	7,465
Loss or gain by exchange	..	3	3	1	103	..	1	..	2	..	31	..	143
Debit—Refunds	..	2,32,608	10,38,760	15,31,812	3,92,511	12,59,739	2,97,429	96,119	2,01,807	1,25,046	27,808	1,48,010	63,51,980
	..	1,143	29,215	96,633	16,632	21,303	4,955	2,456	5,237	1,297	1,202	1,423	1,79,558
Total Receipts under Medical	..	2,31,465	10,08,435	15,16,223	3,77,889	12,38,436	2,92,471	95,683	1,96,970	1,22,749	28,406	1,46,377	61,72,372



## No. 57-A.—ACCOUNT of EXPENDITURE under MEDICAL

	Central Government.	Government of Coorg.	PROVINCIAL				Item No.
			Government of Madras.	Government of Bombay.	Government of Bengal.		
	R	R	R	R	R		
Medical Establishment . . . . .	6,28,766	16,411	8,76,085	4,10,880	7,21,828		1
Hospitals and Dispensaries . . . . .	6,90,968	66,889	71,11,956	27,09,823	27,58,401		2
Grants for Medical purposes . . . . .	7,80,948	..	...	3,19,245	2,64,820		3
Medical Colleges and Schools .. . . .	22,558	1,410	11,05,925	4,50,508	10,55,627		4
Mental Hospitals . . . . .	17,246	6,508	4,81,780	6,11,168	5,67,014		5
Chemical Examiners . . . . .	..	...	44,050	46,597	82,708		6
Radium Institute . . . . .	..	...	..	...	..		7
Works . . . . .	...	..	...	..	...		8
Special Development Programme . . . . .	..	..	..	..	..		9
Charges in England—							
<i>Secretary of State.</i>							
Leave salaries and deputation pay . . . . .	2,660		6,487	7,019	5,288		10
Other charges . . . . .	1,107	..	..	...	..		11
<i>High Commissioner.</i>							
Leave salaries and deputation pay . . . . .	41,688	5,025	38,455	36,219	1,00,625		12
Sterling Overseas Pay . . . . .	41,117	2,781	68,324	46,751	68,157		13
Stores for India . . . . .	...	...	23,440	...	4,988		14
Other charges . . . . .	198	128	928	618	8,071		15
Loss or gain by exchange . . . . .	351	37	541	438	850		16
Total Expenditure under Medical . . . . .	22,22,538	99,189	97,52,921	46,39,256	56,32,867		17
Non-voted Charged . . . . .	6,94,548	19,137	5,46,247	3,79,421	6,35,729		18
Voted Anticipated . . . . .	15,27,984						19
			92,06,674	42,59,835	49,97,188		

during the year ended 31st March 1940.

## GOVERNMENTS.

Item No.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province	Government of Orissa.	Government of Sind.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	11,82,144	9,85,714	4,75,941	3,45,686	4,87,447	1,79,409	2,22,847	1,27,627	66,54,780
2	12,51,165	27,72,950	12,10,484	10,26,288	6,21,355	4,88,362	5,18,898	5,66,000	2,19,68,489
3	4,97,855	1,28,850	20,081	1,973	44,306	...	39,464	48,017	21,45,008
4	1,77,590	5,97,186	3,20,902	73,069	1,25,617	39,302	1,08,961	55,601	41,34,256
5	2,54,865	2,98,889	1,66,193	1,03,875	1,17,654	52,821	21,682	45,671	27,45,606
6	51,088	1,22,544	24,972	...	3,000	...	7,150	...	3,82,129
7	...	...	25,884	...	...	...	...	...	25,884
8	90,252	...	...	...	2,623	...	...	...	92,875
9	...	10,978	...	...	...	...	...	...	10,978
10	...	11,277	...	80	...	...	...	...	32,801
11	...	...	...	...	...	...	...	...	1,107
12	64,307	56,202	60,206	26,781	15,307	2,520	8,295	...	4,50,569
13	54,361	65,738	28,975	22,599	21,440	13,503	10,707	10,311	4,54,714
14	401	6,612	75	...	931	...	4,296	...	40,738
15	...	2,018	112	...	...	...	119	...	7,127
16	597	662	474	245	168	61	108	41	4,568
17	37,24,115	50,59,650	24,34,243	16,00,593	14,39,847	7,75,978	9,36,962	8,58,468	3,91,71,579
18	4,36,298	6,11,968	2,68,623	1,73,708	3,98,870	1,32,385	81,597	67,804	...
19	32,87,817	44,47,683	21,66,620	14,26,888	10,41,177	6,43,593	6,55,365	7,86,864	...

F. and FF.—Civil Administration.

2 M 2

## • VIII and 39—Public Health.

## REVENUE.

Sale proceeds of sera and vaccines form the most important item of receipts under this head.

## EXPENDITURE WITHIN THE REVENUE ACCOUNT.

2. Grants for Public Health purposes constitute one of the important items of expenditure under this head. These include contributions to Local Bodies for the employment of Health Officers and for the development of sanitation (water supply and drainage schemes and the like), and grants to special health organisations, such as the Indian Research and Public Health Funds. Expenses of combating epidemic diseases like plague, malaria, and cholera and in connection with bacteriological laboratories and Pasteur Institutes, together with the cost of supervising establishments and sanitary works controlled and executed by the Sanitary Engineers, make up the great bulk of the remaining expenditure.

## EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.

## 70.—Capital Outlay on Improvement of Public Health.

3. This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of public health improvement.

No. 58.—ACCOUNT of BROSUPTS under PUBLIC HEALTH during the year ended 31st March 1940.

PARTICULARS GOVERNMENTS.													
Central Government.	Government of Compt.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North and North-West Frontier Provinces.	Government of Orissa.	Government of S.W.P.	Total.
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
2,04,648	189	88,701	4,74,768	87,896	1,98,628	1,80,001	84,557	1,04,105	93,148	...	4,172	14,884	11,69,640
64,831	6,640	22,400	1,56,688	16,689	44,606	...	11,640	...	200	5,941	2,455	38,876	3,67,460
...	...	...	...	16	...	...	...	...	1,443	...	...	...	1,689
2,670	...	15,780	59,941	7,489	1,400	22,244	23	293	45,593	88	662	671	1,46,914
10,144	...	1,36,308	27,419	27,368	28,745	61,900	83,313	...	...	637	11,064	67,798	4,39,570
44,041	3,390	63,698	20,12,108	2,45,594	74,095	1,82,243	12,449	44,631	1,03,123	10,637	4,084	32,965	29,33,468
200	...	149	...	...	...	...	...	...	...	...	...	...	249
1	...	...	...	...	...	...	...	...	...	...	...	...	1
3,25,385	9,109	2,72,120	27,25,928	4,57,147	3,34,199	3,95,350	1,43,986	1,51,069	3,48,406	17,668	23,577	1,26,904	62,33,068
86,684	...	22,243	1,047	1,490	1,663	83	7	23	3,717	7	...	195	67,089
2,49,311	9,109	2,49,373	27,25,876	4,55,637	3,32,641	3,95,367	1,43,959	1,51,046	3,39,689	17,668	23,577	1,26,709	61,90,969
Deduct—Retards													
Total Receipts under Public Emitts													

**F. and FF.—Civil Administration.**

## No. 58-A.—ACCOUNT of EXPENDITURE under PUBLIC

	CENTRAL GOVERN- MENT.	Govern- ment of Coorg.	PROVINCIAL					Item No.
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.		
	Rs	Rs	Rs	Rs	Rs	Rs		
Public Health Establishment.	4,73,556	10,324	12,62,623	6,73,266	6,78,066	15,60,684	1	
Grants for Public Health purposes	3,01,889	2,458	8,72,434	1,30,087	28,19,409	4,29,023	2	
Expenditure from the Fund for the Development of Rural Water Supply.	...	..	4,18,886	..	...	..	3	
Deduct—Transfer do. do. do.	..	..	(a) 4,18,886	..	..	..	4	
Expenses in connection with epidemic diseases	2,39,966	8,639	1,56,481	2,10,366	5,77,761	2,96,719	5	
Bacteriological Laboratories	2,34,441	..	4,15,237	3,32,210	51,775	...	6	
Pasteur Institutes	6,306	..	..	9,752	30,958	..	7	
Works	5,089	..	264	9,21,110	26,287	58,033	8	
Special Development Programme	...	..	..	5,09,725	...	..	9	
Charges in England—								
Secretary of State.								
Contributions towards International Bureau of Public Health.	16,335	...	...	...	...	...	10	
Leave salaries and deputation pay	6,170	...	...	...	...	...	11	
Allotment of pay of Officers	..	...	...	...	...	...	12	
Other charges	151	...	..	...	...	...	13	
High Commissioner.								
Leave salaries and deputation pay	30,084	...	6,110	14,855	9,856	15,685	14	
Sterling Overseas Pay	24,180	...	2,147	7,251	3,178	3,219	15	
Stores for India	..	...	14,667	1,123	2,646	1,532	16	
Other charges	3,057	...	...	...	...	...	17	
Loss or gain by exchange	813	...	102	116	78	112	18	
Total Expenditure under Public Health	13,41,447	21,425	27,30,065	28,09,561	39,38,514	23,64,907	19	
Non-voted Charged	2,32,035	21,425	65,973	1,30,234	1,07,334	27,592	20	
Voted Authorized	10,59,412						26,64,092	36,79,637

(a) Differs from the corresponding amount shown as payments in Account No. 104 under the head "Fund for Development of Rural Water Supply" by Rs. 142, on account of certain credits to readjustment of previous year's debts, having been taken in reduction of the expenditure shown under that head.

**HEALTH during the year ended 31st March 1940.****GOVERNMENTS.**

Sl. No.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,03,537	3,95,776	94,972	3,46,567	1,09,953	99,123	1,19,004	66,94,505
2	6,77,592	3,19,449	74,697	1,01,343	30,545	64,946	85,828	56,09,790
3	...	...	...	...	..	..	...	4,18,886
4	...	...	...	..	..	..	...	4,18,886
5	1,08,970	2,58,148	3,38,470	2,14,000	13,450	46,414	41,353	25,00,737
6	19,511	30,205	2,729	11,597	..	15,878	21,584	11,65,567
7	17,801	16,453	...	1,18,945	...	2,427	3,939	2,10,581
8	20,003	1,79,801	...	23,956	..	31,244	...	12,65,787
9	1,31,217	...	...	...	..	..	..	6,40,942
10	...	...	..	...	...	...	...	16,835
11	...	...	...	3,133	...	...	...	9,308
12	..	..	...	800	...	...	...	800
13	...	...	...	..	..	..	..	151
14	14,846	19,143	...	838	..	..	...	1,11,167
15	9,067	6,670	1,562	4,761	4,800	...	711	67,566
16	259	...	...	...	..	...	...	20,227
17	2,433	...	...	..	..	...	...	5,500
18	144	133	18	48	19	...	3	1,076
19	18,00,720	12,28,778	5,07,458	8,21,288	1,58,767	3,60,032	2,66,422	1,22,49,944
20	78,163	64,783	30,969	96,405	28,978	5,399	14,099	-
21	17,22,557	11,68,995	4,76,489	7,24,688	1,29,889	2,54,733	2,52,323	-

**No. 58-B.—ACCOUNT of OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH outside  
the REVENUE ACCOUNT during and to end of the year 1939-40.**

	PROVINCIAL.	
	Expenditure during the year.	Expenditure to end of the year.
<b>GOVERNMENT OF BOMBAY.</b>		
Expenditure in connection with Karad Water Works . . . . .	₹ ...	₹ 80,408
Expenditure in connection with Sholapur Development Scheme . . .	(a) —3,575	962
Expenditure in connection with Poona Town Planning Scheme . . .	..	77,586
Poona Drainage Scheme . . . . .	...	84,15,094
Poona Cantonment Water Supply Scheme . . . . .	77,930	14,73,237
Expenditure on Salsette Water Supply Scheme . . . . .	...	19,04,557
Expenditure on Ambernath Water Supply Scheme . . . . .	...	38,01,849
<b>TOTAL GOVERNMENT OF BOMBAY . . . . .</b>	(b) 74,355	1,08,43,693
<b>GOVERNMENT OF UNITED PROVINCES.</b>		
Ghaziuddin Haidar Canal Sewage Scheme . . . . .	..	5,52,221
<b>GOVERNMENT OF SIND.</b>		
Payment towards the cost of Military Buildings at Quetta in connection with the Scheme for the Development of Karachi . . . . .	...	8,72,319
<b>Total Capital Outlay outside the Revenue Account . . . . .</b>	<b>74,355</b>	<b>1,22,68,233</b>

(a) Represents write back of expenditure incurred during 1938-39.

₹

( ) Charged . . . . . 1,524

Voted/Authorised . . . . . 72,831

74,355

**XXIX and 40,—Agriculture.****REVENUE.**

Agricultural receipts are derived mainly from the experimental farms established by Government and from botanical and other public gardens. Agricultural education, which also is dealt with under this head, contributes a small income in the shape of fees.

**EXPENDITURE WITHIN THE REVENUE ACCOUNT.**

2. Under 'Agriculture' are included the cost of the Agricultural Department, the various agricultural experiments conducted by experts, experimental and model farms established by Government for improving agricultural methods, agricultural education and certain other miscellaneous expenditure. The expenditure connected with the development of co-operative credit among agriculturists is shown under a separate major head 'Co-operation'. See also para. 2 of the note on '41-Veterinary' on page 287.

3. Accounts of a commercial nature are maintained for certain concerns controlled by the Agricultural Department, and annual trading and profit and loss accounts and balance sheets appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.****71.—Capital Outlay on Schemes of Agricultural Improvement and Research.**

4. This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of agricultural improvement and research.





## No. 59.—ACCOUNT of RECEIPTS under AGRICULTURE during the year ended 31st March 1940.

FEDERAL GOVERNMENT.													Totals.
General Government.	Government of Orgs.	Government of Madras.	Government of Bombay.	Government of Sindh.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of North-West Frontier Province.	Government of Orissa.	Government of Mad.		
Agricultural receipts . . . . .	2,51,407	808	4,34,417	1,94,010	21,89,978	10,66,272	9,34,739	9,35,730	96,770	1,16,125	65,499	4,04,448	64,17,877
Receipts of overpayments . . . . .	333	"	4,335	468	8,658	1,256	450	235	195	179	16	1,640	19,889
Collection of payments for services rendered . . . . .	1,028	"	10,307	1,553	9,277	5,504	9,547	2,587	900	52	88	66	41,976
	2,52,668	808	4,37,059	1,94,468	22,15,540	10,72,744	9,44,736	9,59,602	97,865	1,16,286	65,597	4,05,184	64,78,886
Deductions—Refunds . . . . .	200		430	1,928	3,272	8,273	1,064	4,249	60	1,049		225	22,100
	2,52,468	808	4,37,029	1,92,540	22,11,262	10,64,471	9,43,672	9,55,353	97,805	1,15,237	65,597	4,04,959	64,56,906
Total Receipts under Agriculture													





**No. 59-B—ACCOUNT of CAPITAL OUTLAY on SCHEMES of AGRICULTURAL IMPROVEMENT AND RESEARCH OUTSIDE THE REVENUE ACCOUNT during and to end of the year 1939-40.**

**PROVINCIAL.**

	Central.	Government of Bombay.	Government of United Provinces.
	R		
Transfer of Imperial Institute of Agricultural Research from Poona to Delhi . . . . .	(a) —433		
Expenditure during 1939-40	(b) —433		
Expenditure outside the Revenue Account to end of 1939-40	32,78,019	(c) 94,776	(d) 4,04,329

(a) Represents write back of the amounts erroneously adjusted under this head in previous years.

Rs.

(b) (Non-Voted)	
Voted	—433
	—433

(c) Represents expenditure incurred in 1923-24 on account of cost of acquisition of land for the Agricultural College, Poona.

(d) Relates to capital expenditure in connection with the extension of the Agricultural College, Cawnpore.

**XXX and 41—Veterinary.****REVENUE.**

The Veterinary College and School fees, the receipts from the sale of the anti-rinderpest serum issued from the Imperial Institute of Veterinary Research, Muktesar, and those derived from the Hissar Cattle Farm in the Punjab, constitute the bulk of the Veterinary receipts.

**EXPENDITURE.**

2. The expenditure consists mainly of the cost of the Civil Veterinary Department and veterinary education and the expenditure on the maintenance of veterinary hospitals and dispensaries and of breeding operations. Charges for breeding operations in Provinces in which cattle, sheep and poultry breeding is under the control of the Agricultural Department are, however, accounted for under '40—Agriculture'.



## No. 60-A.—ACCOUNT of Expenditure under Veterinary during the year ended 31st March 1940.

	Central Government.	Provincial Governments.													Total.
		Provincial Governments.													
		Govt. of Coorg.	Govt. of Madras.	Govt. of Bombay.	Govt. of Bengal.	Govt. of United Provinces.	Govt. of Punjab.	Govt. of Bihar.	Govt. of Provinces and Berar.	Govt. of Assam.	Govt. of Frontier Province.	Govt. of Orissa.	Govt. of Sindh.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director	..	57,466	..	..	..	..	60,519	..	..	..	..	..	..	30,632	1,48,567
Superintendence	43,409	1,21,263	76,056	1,50,323	96,976	1,50,107	1,27,811	62,774	52,988	21,773	27,110	..	..	..	9,14,069
Veterinary Education and Research	..	1,42,191	64,711	1,48,756	30,100	2,02,455	61,431	..	5,997	14,333	14,429	11,412	..	..	6,96,415
Subordinate establishments	29,966	2,42,005	2,16,978	71,299	29,610	5,04,570	38,264	2,14,317	89,745	62,371	9,828	51,016	..	..	16,82,804
Hospitals and dispensaries	18,328	2,06,070	66,758	2,23,422	1,77,452	2,07,063	1,49,763	70,246	15,132	23,325	49,039	19,472	..	..	12,52,060
Breeding Operations	..	1,54,592	..	..	..	1,57,205	6,01,852	61,316	1,14,175	..	20,712	7,675	..	..	11,17,827
Prizes	..	..	..	986	1,800	2,500	..	..	..	..	2,000	..	..	..	7,496
Canal Specialists	..	..	..	..	..	9,726	..	..	..	..	..	..	..	..	9,726
Other charges	6,75,928	86,616	7,827	..	11,468	..	6,289	9,116	..	8,574	..	5,220	..	..	8,10,085
Works	..	..	..	..	5,697	..	..	..	..	..	..	..	..	..	5,697
Special Development Programme	..	..	..	..	..	77,825	..	..	..	..	..	..	..	..	77,825
Charges in England— High Commissioners.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Leave salaries and deputation pay	31,237	13,033	..	347	..	17,673	13,032	..	..	..	..	..	..	..	76,622
Boarding Overseas Pay	18,902	7,145	4,800	4,800	4,800	9,600	..	..	..	..	..	..	..	4,800	54,847
Stores for India	10,240	90	..	221	..	140	..	..	..	..	..	..	..	..	10,691
Other charges	1,218	30	..	..	..	4,069	..	..	..	..	..	..	..	..	5,397
Government Scholarships	..	..	..	3,889	..	..	..	..	..	..	..	..	..	..	3,889
Loss or gain by exchange	294	90	20	27	19	125	51	..	..	..	..	..	19	..	645
<b>Total Expenditure under Veterinary</b>	<b>8,27,912</b>	<b>22,047</b>	<b>12,30,211</b>	<b>5,83,979</b>	<b>5,14,775</b>	<b>19,48,614</b>	<b>4,57,637</b>	<b>4,70,627</b>	<b>1,63,392</b>	<b>1,53,298</b>	<b>1,07,279</b>	<b>1,23,981</b>	<b>1,23,981</b>	<b>68,43,032</b>	
Non-voted Charges	80,666	..	65,013	28,251	31,428	27,472	65,295	13,083	4,548	6,795	..	..	..	27,315	
Voted Charges	7,47,246	22,047	11,65,198	4,12,499	5,51,651	4,97,303	17,83,319	4,44,554	4,66,079	1,57,626	1,53,298	1,07,279	96,706	96,706	
Authorized															



**XXXI and 42.—Co-operation.**

These major heads record the recoveries made and expenditure incurred by the Registrars, Co-operative Societies.

No. 61.—ACCOUNT of REVENUE under Co-operation during the year ended 31st March 1940.

Central Government.		Provincial Governments.												Total.
		Govern-ment of Coor-g.	Govern-ment of Madras.	Govern-ment of Bombay.	Govern-ment of Bengal.	Govern-ment of United Provinces.	Govern-ment of Punjab.	Govern-ment of Bihar.	Govern-ment of Central Provinces and Berar.	Govern-ment of Assam.	Govern-ment of North-West Frontier Province.	Govern-ment of Orissa.	Govern-ment of Sind.	
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Audit fees . . . . .	210	899	87,215	1,45,911	3,50,239	38,611	..	22,571	2,404	11,366	9,038	7,432	31,617	7,18,513
Miscellaneous receipts . . . . .	260	4,540	3,04,610	1,72,263	1,28,728	1,89,631	4,12,965	34,212	13,315	10	4,774	14,798	16,089	12,66,125
	470	5,439	3,91,825	3,28,164	4,78,967	1,98,242	4,12,965	57,783	15,719	11,376	13,812	22,227	47,656	19,84,645
Debit.—Refunds . . . . .	..	..	2,970	1,224	78	1,452	265	..	15	..	..	272	260	7,116
Total Receipts under Co-operation .	470	5,439	3,98,855	3,29,340	4,79,889	1,99,590	4,12,760	57,783	15,704	11,376	13,812	22,055	47,456	19,77,229



**XXXII and 43—Industries.**

Besides the regular industries conducted by Government, transactions connected with cinchona plantations, manufacture of drugs and industrial education are shown under this head. In Madras and the Punjab the Schools of Art have come under the Industries Department.

**CAPITAL EXPENDITURE.**

**43-A.—Capital Outlay on Industrial Development within the Revenue Account.**

**72.—Capital Outlay on Industrial Development outside the Revenue Account.**

These capital major heads exhibit the capital outlay on certain Industrial Development Schemes undertaken by Provincial Governments. All expenditure of a capital nature is recorded in the first instance under the head "72—Capital Outlay on Industrial Development outside the Revenue Account," and any expenditure which a Provincial Government may decide to meet from revenue is deducted from the total expenditure recorded under this head and transferred to the head "43 A—Capital Outlay on Industrial Development within the Revenue Account".

**I. and FF.—Civil Administration**

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

PROVINCIAL GOVERNMENTS.												
Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Total.	
R	R	R	R	R	R	R	R	R	R	R	R	
Industries . . . . .	411	5,59,874	3,21,779	1,57,988	5,90,779	7,18,026	31,63,941	29,962	41,707	13,264	84,792	47,04,539
Cinchona plantations . . . . .	...	11,30,597	...	14,92,644	...	...	...	...	...	...	...	26,38,241
Fisheries . . . . .	...	4,75,195	1,80,127	...	...	54,382	660	...	...	...	554	6,54,287
Indian School of Mines . . . . .	24,664	...	...	...	...	...	...	...	...	...	...	24,664
Recoveries of overpayments . . . . .	...	1,126	...	2,731	3,206	487	711	128	54	37	...	8,460
Collection of payments for services rendered . . . . .	...	4,279	1,600	8,154	372	588	22,409	20	...	126	...	37,447
Receipts in England . . . . .	...	...	...	1,87,483	528	...	...	...	...	...	...	1,87,986
High Commissioner . . . . .	...	...	...	...	...	...	...	...	...	...	...	917
Loss or gain by exchange . . . . .	...	...	...	861	3	...	58	...	...	...	...	...
<hr/>												
26,076	21,71,071	4,43,406	18,39,786	5,94,858	7,75,458	21,87,774	80,180	41,761	13,264	27,893	86,846	88,85,501
<hr/>												
140	8,456	1,320	1,093	7,632	393	331	...	...	11,438	20	...	31,168
<hr/>												
24,985	21,03,615	4,42,086	18,28,648	5,87,301	7,75,080	21,87,263	80,130	41,761	13,116	27,893	86,846	81,94,848
<hr/>												
Total Receipts under Industries												

## No. 62-A.—ACCOUNT of EXPENDITURE under INDUSTRIES during the year ended 31st March 1940

	Central Government.	PROVINCIAL GOVERNMENTS.											Total.
		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Panjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	R	R	R	R	R	R	R	R	R	R	R	R	R
Industries . .	32,519	10,74,854	6,68,180	14,65,603	21,74,878	17,35,526	10,17,374	2,94,754	2,59,325	25,349	2,57,474	90,603	90,95,933
Cinchona plantations.	...	5,81,082	...	5,10,061	...	...	...	...	...	...	...	...	10,91,093
Indian School of Mines.	1,89,981	...	...	...	...	...	...	...	...	...	...	...	1,89,981
Fisheries . .	...	5,59,496	92,118	2,334	...	64,886	10,841	...	...	...	8,070	100	7,37,815
Grants-in-aid .	6,17,767	3,32,509	...	...	...	...	8,760	11,061	...	...	...	...	9,60,097
Works . .	...	...	...	16,898	38,098	...	...	...	5,448	...	...	...	54,989
Special Development Programme.	...	...	...	...	...	69,669	...	...	...	...	...	...	69,669
Charges in England.													
High Commissioner.													
Leave salaries and deputation pay.	10,154	12,345	...	12,841	179	4,580	7,874	...	18,542	...	...	...	61,515
Starling Overseas Pay.	7,651	4,800	..	11,680	...	...	5,113	...	...	...	..	...	29,243
Stores for India.	3	44,978	4,735	1,671	4,351	1,520	...	...	...	...	...	...	57,147
Government Scholarships.	10,611	...	...	...	5,674	3,612	1,200	...	...	...	...	...	21,097
Other charges.	...	...	..	1,338	410	...	...	...	...	...	...	...	1,743
Loss or gain by exchange.	114	166	11	123	42	51	64	...	98	...	...	...	654
Total Expenditure under Industries.	3,68,749	26,99,680	7,65,084	30,22,088	22,18,536	18,79,814	10,51,225	3,06,815	2,78,408	25,349	3,65,544	90,703	1,22,70,525
Non-voted Charged.	377	1,84,482	...	47,742	29,268	...	43,626	14,430	50,742	...	29,883	...	
Voted Authorised.	3,68,372	24,15,248	7,65,084	19,74,396	21,89,268	18,79,814	10,07,599	2,91,385	2,27,666	25,349	3,35,161	90,703	

**No. 62-B.—ACCOUNT of CAPITAL OUTLAY on INDUSTRIAL DEVELOPMENT OUTSIDE THE REVENUE ACCOUNT during and to end of the year 1939-40.**

	Government of Madras.	Government of Punjab.	Government of United Provinces	Government of North West Frontier Province.
	R	R	R	R
<b>Investment in Government Commercial Undertakings—</b>				
Cinchona Plantation	36,195	..	.	
Demonstration Weaving Factory, Shahdara . . . . .	.	415	..	...
Investment in the Preference shares of the Frontier Sugar Mills and Distillery Ltd., Mardan . . . . .	.	.	..	1,50,000
<b>TOTAL EXPENDITURE DURING 1939-40</b>	<b>36,195</b>	<b>415</b>		<b>1,50,000</b>
<b>Deduct—Amount financed from Ordinary Revenues . . . . .</b>	<b>..</b>	<b>(a) 415</b>	<b>.</b>	<b>(a) 1,50,000</b>
<b>Net Expenditure outside the Revenue Account during 1939-40</b>	<b>(a) 36,195</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>TOTAL EXPENDITURE TO END OF 1939-40</b>	<b>15,18,980</b>	<b>8,52,865</b>	<b>(b) 1,68,673</b>	<b>2,00,000</b>
<b>Deduct—Expenditure financed from Ordinary Revenues . . . . .</b>	<b>...</b>	<b>5,01,662</b>	<b>...</b>	<b>2,00,000</b>
<b>Net Expenditure outside the Revenue Account . . . . .</b>	<b>15,18,980</b>	<b>8,51,203</b>	<b>1,68,673</b>	<b>...</b>

	Madras. R	Punjab. R	North West Frontier Province. R
(a) Charged	...		
Voted	36,195	415	1,60,000
Authorised			
<b>Total</b>	<b>36,195</b>	<b>415</b>	<b>1,60,000</b>

(b) Represents capital outlay on the Wood Working Institute, Bareilly, which was transferred to this head from "52A—Capital Outlay on Forests" in 1926-27.

♦ ♦ ♦ and 44.—Aviation.

Receipts and Expenditure in connection with *Civil* aviation appear under these heads. Military aviation is dealt with under 'Defence Services'. Expenditure connected with the Aerial mail service is taken to 'Posts and Telegraphs'. Expenditure on buildings, aerodromes, landing grounds and other works connected with civil aviation in India, of which the administrative control has been transferred from the Public Works Department to the Director of Civil Aviation in India, is recorded under this head. The charges debited to the head "Special Services and Miscellaneous Expenditure" include payments to Posts and Telegraphs Department for wireless services.

CAPITAL EXPENDITURE.

44-A.—Capital Outlay on Civil Aviation within the Revenue Account.

72-A.—Capital Outlay on Civil Aviation outside the Revenue Account

These capital major heads have been opened in the accounts for exhibition of the capital expenditure incurred on the development of civil aviation.

Except in the case of expenditure from the Fund for the Development of Civil Aviation, all works expenditure which under the allocation rules applicable to this Department is debitable to capital is recorded in the first instance under the major head "72-A—Capital Outlay on Civil Aviation outside the Revenue Account", and at the end of the year any expenditure which the Central Government may decide to meet from revenue is deducted in lump from the total expenditure recorded under this head and transferred to the major head "44-A—Capital Outlay on Civil Aviation within the Revenue Account."

Expenditure of a capital nature met from the Fund for the Development of Civil Aviation is recorded under the head "44-A—Capital Outlay on Civil Aviation", an equivalent amount being transferred from the Fund in the Deposit Section of accounts as a deduct entry. Expenditure which is debitable to Revenue Account falls under the major head "44—Aviation."



No. 63.—ACCOUNT of RECEIPTS under Civil Aviation during the year ended  
31st March 1940.

CENTRAL GOVERNMENT.		R
Aviation Receipts . . .		1,64,168
Receipts in England.		
High Commissioner		1,186
Loss or gain by exchange		8
		1,65,362
Deduct—Refunds		1,349
	Total Receipts under Aviation	1,64,013

**No. 63-A—ACCOUNT of EXPENDITURE on CIVIL AVIATION during the year ended 31st March 1940.**

**CENTRAL GOVERNMENT.**

	R
Direction, Operation and Inspection . . . . .	7,83,940
Grants for Aviation purposes . . . . .	8,78,062
Special Grants-in-aid from the additional tax on petrol consumed for aviation purposes . . . . .	89,131
Appropriation to Civil Aviation Fund . . . . .	4,06,000
<i>Deduct</i> —Amount met from Civil Aviation Fund . . . . .	89,131
Works . . . . .	(a) 4,58,124
Special Services and Miscellaneous Expenditure . . . . .	9,88,424

**Charges in England—**

*High Commissioner—*

Leave salaries and deputation pay . . . . .	17,906
Sterling Overseas Pay . . . . .	47,877
Government Scholarships . . . . .	2,011
Stores for India . . . . .	1,006
Other charges . . . . .	488
Loss or gain by exchange . . . . .	296

**Total Expenditure of the Central Government** 35,34,128

Non-voted 165

Voted 35,33,963

**PROVINCIAL GOVERNMENTS.**

**Government of United Provinces.**

Direction, Operation and Inspection	196
Grants for Aviation purposes . . . . .	10,400
<b>Total (Authorised)</b>	10,596

**GOVERNMENT OF BIHA.**

Works (Voted/Authorised) . . . . . 849

	Works.	Maintenance of Aerodromes, etc.	Other charges.	TOTAL.
(a) Comprise—	R	R	R	R
Delhi . . . . .	2,429	37,940	585	40,954
Madras . . . . .	4,657	9,102	308	14,062
Bombay . . . . .	29,878	33,051	6,024	68,953
Bengal . . . . .	19,424	59,998	6,027	85,389
United Provinces . . . . .	13,050	34,630	3,087	50,767
Punjab . . . . .	472	17,030	5	17,507
Bihar . . . . .	2,338	4,289	...	6,527
Sind . . . . .	36,351	1,35,106	12,508	1,73,965
<b>Total</b>	1,06,499	3,21,086	28,589	4,56,124

**No. 63-B—ACCOUNT of CAPITAL OUTLAY on CIVIL AVIATION during and to end of the year 1939-40.**

	Expenditure during the year.	Expenditure to end of the year.
	R	R
<b>Central Government.</b>		
<i>A.—Civil Aviation—</i>		
Works . . . . .	12,22,418	(a) 1,17,58,340
Equipment . . . . .	73,898	(a) 8,22,661
Establishment . . . . .	29,854	1,65,844
<b>Total Civil Aviation</b>	<b>13,26,170</b>	<b>1,27,41,845</b>
<i>B.—Meteorological—</i>		
Works . . . . .	81,628	4,34,795
Equipment . . . . .	...	(a) 6,718
<b>Total Meteorological</b>	<b>81,628</b>	<b>4,41,513</b>
<b>Charges in England—</b>		
High Commissioner . . . . .	505	34,913
Loss or gain by Exchange . . .	1	20
<i>Deduct—</i> Receipts and Recoveries on Capital Account	<i>3,13,559</i>	<i>4,74,326</i>
<b>Grand Total</b>	<b>10,94,745</b>	<b>1,27,48,965</b>
<i>Deduct—</i> Amount met from the Fund for the Development of Civil Aviation.	<i>10,94,745</i>	<i>84,80,010</i>
<b>Net outlay within the Revenue Account</b>	<b>...</b>	<b>42,68,955</b>

(a) The expenditure incurred in England prior to 1939-40 and exchange thereon which was included in the progressive expenditure under this head has been separated and shown under the minor heads, 'Charges in England' and 'Loss or gain by exchange.'

**♦♦♦V and 45—Broadcasting.**

The Receipts and Expenditure in connection with Broadcasting appear under these major heads.

**45-A.—Capital outlay on Broadcasting within the Revenue Account.**

This capital major head has been opened in the accounts for the exhibition of the Capital expenditure incurred on the development of Broadcasting.

**No. 64.—ACCOUNT of RECEIPTS under Broadcasting during the year ended 31st March 1940.**

Central Government	
Licence fees . . . . .	R 8,29,021
Other receipts . . . . .	2,19,337
	<hr/> 10,48,358
<i>Deduct—Refunds.</i> . . . .	1,773
<b>Total Receipts under Broadcasting</b>	<hr/> 10,46,585

**No. 64-A.—ACCOUNT of EXPENDITURE on Broadcasting during the year ended 31st March 1940.**

	Central Government.	Government of North-West Frontier Province	Total.
	R	R	R
Headquarters Establishments . . . . .	1,84,210	..	1,84,210
Broadcasting Stations . . . . .	19,67,104	..	19,67,104
Other charges . . . . .	3,75,210	4,293	3,79,503
Charges in England— <i>High Commissioner.</i>			
Leave salaries and deputation pay . . . . .	9,256	..	9,256
Sterling Overseas Pay . . . . .	4,800	..	4,800
Stores for India . . . . .	5,480	..	5,480
Other charges . . . . .	531	..	531
Loss or gain by exchange . . . . .	115	..	115
<b>Total Expenditure on Broadcasting (Voted/Authorised)</b> . . . . .	25,46,706	4,293	25,50,999

**No. 64-B.—ACCOUNT of Capital outlay on Broadcasting within the Revenue Account during and to end of the year 1939-40.**

	Expenditure during the year.	Expenditure to end of the year.
	R	R
<b>CENTRAL GOVERNMENT.</b>		
Works . . . . .	2,42,697	7,21,256
Equipment . . . . .	4,26,226	24,92,069
Installation Department . . . . .	58,697	2,02,361
<i>Deduct—Receipts and Recoveries on Capital Account</i> . . . . .	12,487	12,487
<b>Total</b> . . . . .	7,15,133	34,03,199
<i>Deduct.</i> —Amount met from the Fund for the Development of Broadcasting.	7,15,133	31,03,199
Amount financed from Ordinary Revenues . . . . .	..	3,00,000

**XXXV and 46.—Indian Stores Department.**

The Indian Stores Department has been constituted in order to effect economical purchases of stores in India on behalf of all Departments of the Central Government and Local Administrations, as well as of such Provincial Governments, Company-worked Railways, Port Trusts, Corporations and Municipalities and similar *quasi-public* bodies and Indian States as may desire to avail themselves of its services. It also undertakes the inspection of stores purchased by various Departments of Government and Railways direct. It holds no stocks of stores of any kind. On receipt of an indent, supply is arranged for either by placing separate orders for the stores with firms in India or by combining the demand with others for compliance under a 'running' or 'rate' contract. The Department levies a charge of 1 per cent. for purchase and 1 per cent. for inspection or 2 per cent. in all on the total cost of orders placed through its agency. In the case of inspections and tests of stores not purchased through the Indian Stores Department it levies inspection and testing fees at the rates prescribed by the Central Government. The Department also encourages, and renders considerable assistance to, Indian Industries both directly by way of advice to manufacturers and by assisting them to find markets for their products. An Industrial Research Bureau has been constituted tentatively from 1st November 1934, which collects and disseminates industrial intelligence and carries out research work with the idea of giving advice to industrialists and persons seeking industrial openings.

Since the outbreak of the War, the Department has been handling a large number of orders from His Majesty's Government and the Dominions. In such cases, departmental charges have been levied at  $1\frac{1}{2}$  per cent. for purchase and  $1\frac{1}{2}$  per cent. for inspection, except in the case of Jute purchases for His Majesty's Government, where a specially reduced rate of  $1\frac{1}{4}$  per cent. for purchase and inspection combined has been levied.

**No. 65.—ACCOUNT of RECEIPTS of the INDIAN STORES DEPARTMENT during the year ended  
31st March 1940.**

**Central Government.**

	<b>₹</b>
Fees on account of purchase of stores . . . . .	7,87,199
Fees on account of inspection of stores purchased through the Department . . . . .	3,49,477
Fees on account of inspection of stores not purchased through the Department . . . . .	3,15,189
Testing fees recovered by the Government Test House . . . . .	1,19,646
Testing and Inspection fees recovered by the Metallurgical Inspectorate . . . . .	4,26,775
Other miscellaneous receipts . . . . .	43,469
	<b>30,41,705</b>
<i>Deduct—Refunds</i>	<i>1,26,403</i>
<b>Total Receipts of the Indian Stores Department</b>	<b>19,15,302</b>

**No. 65-A. —ACCOUNT of EXPENDITURE OF THE INDIAN STORES DEPARTMENT during the  
year ended 31st March 1940.**

**Central Government.**

	<b>₹</b>
Headquarters Establishment . . . . .	7,06,583
Purchase Circles . . . . .	1,97,018
Inspection Circles . . . . .	6,07,157
Government Test House . . . . .	2,87,450
Metallurgical Inspectorate . . . . .	1,95,881
Industrial Research Bureau . . . . .	1,54,781
 Charges in England—	
<i>High Commissioner.</i>	
Leave salaries and deputation pay . . . . .	33,369
Sterling Overseas Pay . . . . .	2,593
Stores for India . . . . .	735
Loss or gain by exchange . . . . .	193
 <b>Total Expenditure of the Indian Stores Department</b>	<b>21,66,559</b>
Non-voted	
Voted	<b>20,84,383</b>

**\* \* VI and 47.—Miscellaneous Departments.**

Under this head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups "Labour and Emigration", "Inspections and Tests", "Statistics" and "Miscellaneous," are enumerated in Account No. 68-A. The expenditure on account of the Decennial Census is classified under a separate minor head "Census" under the group "Statistics".



## No. 66.—ACCOUNT OF RECEIPTS FROM MISCELLANEOUS DEPARTMENTS during the year ended 31st March 1940.

	Central Government.	Provincial Governments.										Total.
		Government of Madras.	Government of Bombay.	Government of Madras.	Government of Madras.	Government of Madras.	Government of Madras.	Government of Madras.	Government of Madras.	Government of Madras.	Government of Madras.	
<i>Labour and Emigration—</i>	R	R	R	R	R	R	R	R	R	R	R	R
Emigration fee . . . . .	44,316	...	...	40	138	...	...	385	...	215	...	45,834
Fee for the registration of Trade Unions . . . . .	75	...	409	303	254	273	108	...	...	5	14	1,490
<i>Miscellaneous—</i>												
Registration of Accountants . . . . .	45,073	...	...	...	...	...	...	...	...	...	...	45,073
Examination fee . . . . .	1,71,923	1,754	5,52,715	38,943	57,556	25,311	5,049	1,854	...	3,049	2,754	9,91,834
Patent fee . . . . .	2,80,075	...	...	...	...	...	...	...	...	...	...	2,80,075
Sale of stores and materials . . . . .	449	...	...	...	98	1,442	134	...	...	...	...	3,315
Fee for the inspection of Steam Boilers . . . . .	11,994	66,008	1,29,036	1,45,033	87,404	53,787	1,39,758	47,753	47,135	...	14,657	7,61,347
Registration of Joint Stock Companies . . . . .	2,64,330	...	...	...	...	...	...	...	...	...	...	2,64,330
Administration of Indian Partnership Act, 1932 . . . . .	...	...	2,913	4,578	3,576	3,352	283	610	237	...	963	16,099
Miscellaneous . . . . .	7,80,713	...	56,473	4,918	1,997	4,18,310	1,747	5,083	686	399	285	12,50,393



## No. 66-A.—ACCOUNT of EXPENDITURE of MISCELLANEOUS

	Central Government.	Government of Coorg.	PROVINCIAL				Item No.
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	
	R	R	R	R	R	R	
Labour and Emigration—							
Emigration . . . . .	(a) 3,37,642	..	..	..	..	..	1
Inspector of Factories . . . .	25	..	76,325	1,38,010	1,31,443	23,540	2
Labour . . . . .	..	..	15,91,845	2,76,171	..	..	3
Total . . . . .	3,37,667	..	16,68,170	4,14,181	1,31,443	23,540	4
Inspections and Tests—							
Explosives . . . . .	1,50,593	..	..	..	..	..	5
Inspector of Steam Boilers . . .	23,195	504	52,285	1,23,873	1,22,478	47,080	6
Total . . . . .	1,73,788	504	52,285	1,23,873	1,22,478	47,080	7
Statistics—							
Bureau of Commercial Intelligence including Statistics . . . . .	7,81,049	..	..	..	..	..	8
Census . . . . .	1,06,005	..	..	..	..	..	9
Gazetteer and Statistical Memoirs . .	..	..	..	..	..	..	10
Provincial Statistics . . . . .	600	..	17,029	10,218	8,327	4,100	11
Total . . . . .	8,87,654	..	17,029	10,218	8,327	4,100	12
Miscellaneous—							
Registration of Accountants . . .	27,594	..	..	..	..	..	13
Preservation and translation of ancient manuscripts . . . . .	..	..	..	3,000	4,960	4,075	14
Superintendent of Insurance . . .	1,13,479	..	..	..	..	..	15
Examinations . . . . .	2,968	1,096	3,74,562	15,142	46	..	16
Imperial Library . . . . .	35,728	..	..	..	..	..	17
Controller of Patents and Designs .	1,01,630	..	..	..	..	..	18
Indian War Memorial . . . . .	2,868	..	..	..	..	..	19
Registrar of Joint Stock Companies .	1,57,483	..	..	..	..	..	20
Administration of Indian Partnership Act, 1932 . . . . .	1,215	..	3,903	3,040	5,086	492	21
Miscellaneous . . . . .	7,000	..	..	5,61,365	54,567	..	22
Works . . . . .	..	..	..	..	..	..	23
Total . . . . .	4,49,761	1,096	3,77,464	5,82,547	64,649	4,567	24
Charges in England—							
Secretary of State—							
Other charges . . . . .	14,432	..	..	..	..	..	25
High Commissioner—							
Leave salaries and deputation pay .	37,084	..	4,509	37,495	44,461	..	26
Sterling Overseas Pay . . . .	17,577	..	1,135	5,637	35,823	..	27
Stores for India . . . . .	644	..	1	..	..	..	28
Other charges . . . . .	..	..	..	..	310	..	29
Total . . . . .	69,737	..	5,645	43,182	80,593	..	30
Loss or gain by exchange . . . .	273	..	30	214	348	..	31
Total Expenditure under Miscellaneous Departments . . . . .	19,08,880	1,600	21,20,623	11,74,215	4,07,838	79,387	32
Non-voted . . . . .	3,86,007	1,600	33,334	1,25,788	4,129	637	33
Charged . . . . .							
Voted . . . . .	15,22,873		20,87,289	10,48,427	4,03,709	78,750	34
Authorized . . . . .							

(a) Internal  
ExternalRs.  
8,015  
2,19,624

Total 2,37,642

## DEPARTMENTS during the year ended 31st March 1940.

## GOVERNMENTS.

Item No.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Total
	R	R	R	R	R	R	R	R
1	..	..	..	..	..	..	..	3,27,642
2	27,549	28,438	20,527	37,056	1,240	4,150	4,900	4,93,203
3	..	25,089	9,323	..	..	..	4,502	19,16,930
4	27,549	63,527	29,850	37,056	1,240	4,150	9,402	27,37,775
5	..	..	..	..	..	..	..	1,50,593
6	40,415	88,362	48,692	37,861	..	..	15,853	6,00,598
7	40,415	88,362	48,692	37,861	..	..	15,853	7,51,191
8	..	..	..	..	..	..	..	7,81,049
9	..	..	..	..	..	..	..	1,06,005
10	..	..	..	100	..	..	..	100
11	7,425	4,721	..	262	896	614	..	54,192
12	7,425	4,721	..	362	896	614	..	9,41,346
13	..	..	..	..	..	..	..	27,594
14	..	..	..	4,489	..	..	..	16,524
15	..	..	..	..	..	..	..	1,13,479
16	9,631	2,262	500	50	943	1,457	3,576	4,12,231
17	..	..	..	..	..	..	..	35,726
18	..	..	..	..	..	..	..	1,01,680
19	..	..	..	..	..	..	..	2,668
20	..	..	..	..	..	..	..	1,57,483
21	2,022	70	1,574	..	287	..	899	17,517
22	75,247	..	..	..	..	..	728	6,98,897
23	..	..	..	154	..	..	..	154
24	86,900	2,332	2,074	4,693	1,230	1,457	5,133	15,83,903
25	..	..	..	..	..	..	..	14,432
26	8,147	8,972	..	..	..	..	..	1,40,866
27	4,626	11,484	..	9,800	..	..	..	85,931
28	..	..	262	..	..	..	..	907
29	..	..	..	..	..	..	..	310
30	12,773	20,456	262	9,800	..	..	..	2,42,248
31	64	84	1	38	..	..	..	1,052
32	1,75,126	1,79,482	80,879	89,610	3,366	6,221	30,398	62,57,515
33	20,645	12,111	300	54	..	..	1,138	
34	1,44,481	1,66,371	80,579	89,556	3,366	6,221	29,250	



**Sections G. and GG.—Currency and Mint.**

Revenue Rs. 1,27,66,123

Expenditure. { Within the Revenue Account Rs. 36,23,460  
Outside the Revenue Account Rs. Nil.

Major Head.	No. of Account	Details of Accounts.	Page.	AMOUNT OF EACH ACCOUNT.	
				MAJOR HEAD TOTAL.	
				Revenue.	Expenditure.
				Rs.	Rs.
Currency . . .	67	Receipts . . . . .	313	24,62,744	..
" . . .	67-A	Expenditure . . . . .	314	..	13,91,031
Mint . . .	68	Receipts . . . . .	317	1,03,03,379	..
" . . .	68A	Expenditure . . . . .	317	..	25,32,369
" . . .	69	Statement of Appropriation of Profit on Bronze, Copper and Nickel Coinage Accounts.	318	..	..
		TOTAL .		1,27,66,123	39,23,400
		Capital Account outside the Revenue Account.			
Currency Capital Ac- count Outside the Revenue Account .	67-B	Currency Capital Outlay . . . .	315	..	..

**Section G.—Currency and Mint.**

This Section brings together in one place the financial operations connected with the currency policy of the Government of India.

**Section GG.—Currency and Mint.**

This Section includes the capital major head "77—Currency Capital Account outside the Revenue Account."

## ♦♦♦ VII and 48—Currency.

These two major heads record the various transactions relating to the Currency Department. On the inauguration of the Reserve Bank of India on 1st April 1935 most of the functions of this Department including *inter alia* the management of the note issue and the reserve against the note issue have been taken over by the Bank, *vide* Note on 'Silver Redemption Reserve : Purchases and Sales of Silver' on pages 420—422.

The transactions of the Department are classified under the following heads :—

## RECEIPTS.

- (1) Share of Surplus Profits of the Reserve Bank.
- (2) Receipts from the Currency Note Press.
- (3) Value of old Currency Notes assumed to be no longer in circulation.
- (4) Value of unclaimed Currency Notes.
- (5) Miscellaneous.
- (6) Receipts in England.
- (7) Loss or gain by exchange.

## EXPENDITURE.

- (8) Currency Note Press.
- (9) Miscellaneous.
- (10) Charges in England.
- (11) Loss or gain by exchange.

Of these, item (1) is intended for the adjustment of Surplus profits payable by the Reserve Bank under Section 47 of the Reserve Bank of India Act. The share of Bank profits payable to the Government of Burma under the provisions of Paragraph 2 (3) of part IV of the India and Burma (Burma Monetary Arrangements) Order, 1937, is taken in reduction of profits under this head.

No. 67.—ACCOUNT of RECEIPTS of the CURRENCY DEPARTMENT for the year ended  
31st March 1940.

CENTRAL GOVERNMENT.	R
Share of Surplus Profits of the Reserve Bank . . . . .	4,68,676
Currency Note Press	18,93,388
Value of old Currency Notes assumed to be no longer in circulation . . .	89,539
Value of unclaimed Currency Notes .	12,030
Miscellaneous	10,373
	24,74,006
Deduct—Refunds	11,362
Total Receipts under Currency .	24,62,744

**G. and G.G.—Currency and Mint.**  
2 B



**No. 67-A.—ACCOUNT OF EXPENDITURE OF THE CURRENCY DEPARTMENT for the year ended  
31st March 1940.**

**CENTRAL GOVERNMENT.**

R

**Currency Note Press—**

1. Capital Account . . . . .	—64,983
2. Revenue Account—	
(i) Working Expenses. . . . .	(a) 13,30,361
(ii) Interest on Capital	1,10,906

**Charges in England—**

*High Commissioner.*

Leave salaries and deputation pay	14,667
-----------------------------------	--------

Loss or gain by exchange . . . . .	60
------------------------------------	----

<b>Total Expenditure under Currency .</b>	<b>13,91,031</b>
-------------------------------------------	------------------

<i>Non-voted</i> . . . . .	1,48,711
Voted . . . . .	12,42,320

(a) Includes Rs. 68,886 on account of Depreciation adjusted in reduction of Capital, vide Account No. 67-B.

**CAPITAL EXPENDITURE.****77.—Currency Capital Account outside the Revenue Account.**

This capital major head records the capital outlay on the construction of the Press for printing currency notes in India. With effect from the 1st April 1930, the accounts of the Currency Note Press were constituted on a commercial basis and the annual profit and loss account and balance sheet appear in the Commercial Appendix to the Central Government (Civil) Appropriation Report containing accounts and reviews of Government Commercial Concerns.

The cost of securities worth Rupees five crores transferred to the Reserve Bank of India on 1st April 1935 under section 46 of the Reserve Bank of India Act, including the loss of Rs. 18,99,269 involved in their transfer, has been taken to this head.

**No. 67-B.—ACCOUNT of CURRENCY CAPITAL OUTLAY outside the Revenue Account during and to end of the year 1939-40.**

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
R		
<b>Central Government.</b>		
<b>INDIA GENERAL :—</b>		
Payments to the Reserve Bank of India under Section 46 of the Reserve Bank of India Act . . . . .		5,18,99,269
<b>BOMBAY.</b>		
<b>Currency Note Press :—</b>		
Land . . . . .		12,038
Buildings . . . . .	1,429	20,98,527
Plant and Machinery . . . . .	584	6,27,728
Minor Equipment . . . . .	...	56,877
Miscellaneous . . . . .	1,610	85,716
<i>Deduct—Depreciation</i> . . . . .	68,586	8,97,973
<b>Charges in England :—</b>		
High Commissioner . . . . .		1,16,708
Loss or gain by exchange . . . . .		815
<b>TOTAL</b> . . . . .	—64,963	19,60,432
<i>Deduct—Expenditure financed from Ordinary Revenues</i> . . . . .	—64,963	3,13,127
<b>Net Expenditure outside the Revenue Account: Currency Note Press</b> . . . . .		16,47,305
<b>Total Currency Capital Outlay</b> . . . . .		5,35,46,574

**XXXVIII and 49—Mint.****GENERAL.**

The Indian Mints produce, for circulation in India, silver, bronze and nickel coins. The entire coinage is a token coinage circulating at a value higher than the intrinsic value of the metal contained therein. Government therefore makes a profit on its coining operations. Owing to the considerable stock of surplus silver coins held by Government no coinage of new silver has been undertaken since 1922-23. The Revenue accounts receive full credit for the profits on bronze and nickel coinage under the head 'Mint'.

The Balance Sheets and the Profit and Loss accounts for both the Mints appear in the Mint Administration Report.

**REVENUE.**

*2. Profits on circulation of bronze, copper and nickel coins.*—These represent the profits on the net amounts passed into circulation during the year less the net loss on sale of metal and destruction of old coins. In years in which there is a net return of these coins from circulation into Government depots, there will be no profits but losses which will appear under the expenditure head. The process of accounting by which these profits or losses are calculated is set forth in Account No. 69. The share of profits on the circulation of nickel and bronze coins payable to the Government of Burma under the provisions of Paragraph 4 (2) of Part IV of the India and Burma (Burma Monetary Arrangements) Order, 1937, has been taken in reduction of profits under these heads.

*Other gain on silver coinage operations.*—Under this head are credited certain operative gains accruing during the process of coining silver, which are more than counterbalanced by operative losses debited under the expenditure head.

**EXPENDITURE.**

3. The Mint expenditure is set forth under the various descriptive heads in Account No. 68-A.

The expenditure debited to the head "Loss on coinage" includes (i) loss of weight in recoinage of old coins, which represents the difference between the face value of light-weight silver coins withdrawn from circulation for recoinage and their value at Re. 1 per standard tola and reflects the wear of coins put into circulation, (ii) loss of weight in coining silver representing the loss arising in connection with the technical operations to which bullion is subjected in the Mints, and including the loss due to the amount of dirt on withdrawn coins, which is weighed in at first as silver but disappears in the process of melting, and (iii) cost of copper alloy which shows the cost of copper used for reducing fine silver to the fineness required for coinage. Loss of weight on uncurrent coins which were melted for sale has been taken to the suspense head "Purchases and Sales of Silver" in Section P.

## No. 68.—ACCOUNT of RECEIPTS of the MINTS in India, for the year ended 31st March 1940.

	Calcutta.	Bombay.	Total.
	R	R	R
Profit on circulation of Bronze and Copper coins (See Account No. 69).	14,26,493	..	14,26,493
Profit on circulation of Nickel coins (See Account No. 69)	81,06,518	..	81,06,518
Fees for Coining dollars etc.	11,385	8,487	19,872
Assay Fees	..	1,14,284	1,14,284
Other Gain on Silver Coinage Operations	2,754	601	3,355
Miscellaneous	2,77,843	8,56,108	6,33,951
	98,24,993	4,79,430	1,03,04,423
Deduct—Refunds	..	1,044	1,044
<b>Total Receipts under Mint</b>	98,24,993	4,78,386	1,03,03,379

## No. 68-A.—ACCOUNT of EXPENDITURE of the MINTS in India, for the year ended 31st March 1940.

	Calcutta.	Bombay.	Total.
Mint Masters' Establishment and Contingencies	8,20,168	9,47,472	17,76,670
Loss on Coinage	14,906	17,003	32,088
Purchase of Local Stores	2,52,644	1,78,076	4,30,720
Works	86,239	93,181	1,79,420
Charges in England—			
<i>Secretary of State—</i>			
Other charges	609	..	606
<i>High Commissioner—</i>			
Leave salaries and deputation pay	52,578	..	52,578
Starting Overseas Pay	6,463	..	6,463
Stores for India	53,223	..	53,223
Loss or gain by exchange	511	..	511
<b>Total Expenditure under Mint</b>	12,96,547	12,35,822	25,32,369
		Non-voted	1,22,632
		Voted	24,09,537

No. 69.—STATEMENT showing the APPROPRIATION of the PROFIT on the CIRCULATION of BRONZE, COPPER and NICKEL COINS during the year ended 31st March 1940.

	Bronze and Copper Coinage Account.	Nickel Coinage Account.
<b>Account of Coin.</b>	R	R
(1) Balance in Depots and Mints on 1st April 1939 . . . . .	7,07,488	80,88,886
(2) New Coinage during the year . . . . .	29,87,409	90,89,290
(3) Passed into circulation during the year . . . . .	25,32,590	1,15,85,933
(4) Balance in Depots and Mints on 31st March 1940 . . . . .	12,22,307	55,92,243
 <b>Account of Profit.</b>		
(5) Balance being the unappropriated profit on 31st March 1939 . . . . .	5,34,142	74,52,358
(6) Gross profit on coinage during the year . . . . .	21,28,271	83,37,990
(7) Total for Appropriation . . . . .	26,62,413	1,58,40,348
(8) Profit on coins passed into circulation during the year . . . . .	17,95,735	1,06,83,626
(9) Balance being the unappropriated profit on 31st March 1940 . . . . .	8,66,678	51,56,722
 <b>Profit appropriated to Revenue.</b>		
Profit on coins passed into circulation as in line (8) above . . . . .	17,95,735	1,06,83,626
Less profit payable to Burma . . . . .	1,36,982	8,23,790
 Net . . . . .	16,58,753	98,59,837
 <i>Deduct</i> —Loss on destruction of coins, etc. . . . .	2,33,898	17,60,569
 <i>Less</i> amount recoverable from Burma . . . . .	—638	—7,260
 Net . . . . .	2,33,260	17,53,309
 NET PROFIT CREDITED TO REVENUE (see account No. 68) . . . . .	14,26,493	81,06,518

### Section H.—Civil Works and Miscellaneous Public Improvements (financed from Ordinary Revenues).

Revenue, Rs. 2,52,33,508

Expenditure, Rs. 10,59,43,191

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.	
				MAJOR HEAD TOTAL.	
				Revenue.	Expenditure.
				Rs	Rs
Civil Works . .	70	Receipts—Central and Provincial . . . . .	322	2,40,48,156	...
" . .	70-A	Expenditure—Central . . . . .	323	...	2,89,34,538
" " . .	70-B	Expenditure—Provincial . . . . .	325	...	7,80,29,769
Bombay Development Scheme.	71	Receipts—Provincial . . . . .	326	11,90,352	...
	71A	Expenditure—Provincial . . . . .	327	...	9,78,889
		TOTAL . . . . .		2,52,33,508	10,59,43,191

### Section H.—Civil Works and Miscellaneous Public Improvements financed from Ordinary Revenues.

The expenditure brought to account in this Section relates to the cost of buildings, communications and other works where this is met from ordinary revenues. The outlay on such buildings and roads projects and allied works of permanent public utility as are definitely recognised as a charge against capital is dealt with in Section HH.

**20000 and 50—Civil Works financed from Ordinary Revenues.**

Buildings and communications in the Civil Department are classified as "Civil Works" in contradistinction to "Defence Works", the term applied to similar works connected with the Defence Services.

2. The outlay on buildings etc. is treated as Public Works expenditure if the administration of the work rests with the officers of the Public Works Department, and as expenditure of the Civil Department using or requiring them if the administration of the work has been transferred by competent authority from the Public Works Department to that Department. Where however works, the administration of which has not been transferred from the Public Works Department, are by mutual arrangement executed by another department on behalf of the Public Works Department, the expenditure in connection with them is debited to Public Works grants.

**REVENUE.**

3. The receipts are comparatively small and are classified under descriptive heads in Account No. 70 which do not call for detailed explanation.

**EXPENDITURE.**

4. The Provincial Governments execute works not only on their own behalf but on behalf of the Central Government also. The revenue and expenditure connected with such works are accounted for directly in the Central section of the major heads "XXXIX and 50—Civil Works". In a few cases, however, such as works executed in the Tribal Areas or on behalf of the Military Engineer Services which have a separate budget, the Railway and the Posts and Telegraphs Departments, which are commercial departments, and the Archaeological Department in respect of works on ancient monuments, or where the buildings have been transferred to departmental control, the receipts and expenditure are recorded under the major heads relating to the Departments concerned.

5. The particulars of expenditure on buildings and communications constructed by the Public Works Department are exhibited in Detailed Accounts Nos. 70-A and 70-B. Expenditure upon each of these classes is sub-divided into outlay on 'Original works' and on 'Repairs'. Under the former is included all new construction, whether of entirely new works or of alterations and additions to existing works, as well as repairs to newly purchased or previously abandoned buildings which may be necessary before they can be brought into use. It also includes all substitution of one variety of work for another such as that of a tiled for a thatched roof to a building, where the new work represents a genuine increase in the permanent value of the property as an asset. The sub-head 'Repairs' covers all operations, other than new works, which are necessary in order to maintain in proper condition works which are in ordinary use.

6. The expenditure on 'Establishment' and 'Tools and plant' is recorded under separate sub-heads for the Civil Works as a whole. The recorded expenditure is a rough approximation only, as Public Works establishments are generally joint establishments employed on works accounted for under two or more heads of accounts. The establishment expenditure of a Public Works division or office is in the first instance recorded under a single major head under which the division or office is classified for the purpose. Recoveries are effected at prescribed rates from other departments etc. when the cost of the work is debitable to those departments, or to other Governments or Local Bodies in respect of works executed on their behalf; the residual amount being distributed at the end of the year amongst the various accounts which record the expenditure of the Public Works Department, generally, in proportion to the works expenditure under each head affected. Any special establishment which is wholly employed on a work is, however, entirely debited to that work and is not included in these calculations. Similarly the cost of purely revenue establishments employed entirely on the management of irrigation or navigation works and the like or on the assessment, etc., of connected revenue, is debited direct to the Irrigation revenue account.

Similar remarks apply to the expenditure on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, by which is meant tools, plant or machinery obtained to meet the special requirements of a particular work or project, is treated as a direct debit to the work or project concerned.

7. The expenditure under 'Grants-in-aid' represents contributions given to Local Bodies for construction of buildings, communications and allied works of lasting public utility.

8. The head "Block grant for transfer to Central Road Fund" records the annual lump grants from Central Revenues to the Central Road Fund (see Notes under Customs and Central Excise Duties and also Account No. 102). Subventions are made from this Fund to Provincial Governments and other Administrations for expenditure on schemes of road development and other objects mentioned in the Note on pages 425-426. The actual expenditure on the construction and maintenance of roads, etc., financed from these subventions by Provincial Governments is included in Account No. 70-B., a corresponding amount being shown as revenue receipts of the Provincial Governments in Account No. 70. A similar procedure of accounting is also followed in the case of subventions from the Fund for expenditure in areas under the administration of the Central Government, with the difference that the amount corresponding to expenditure financed from these subventions is taken in reduction of expenditure in Account No. 70-A.



## No. 70.—ACCOUNT OF CENTRAL AND PROVINCIAL RECEIPTS UNDER CIVIL WORKS for the year ended 31st March 1940.

Heads of Revenue.	Provincial Governments														Total.
	Central Government in India.	Govt. of Coorg.	Govt. of Madras.	Govt. of Bombay.	Govt. of Bengal.	Govt. of United Provinces.	Govt. of Punjab.	Govt. of Bihar.	Govt. of Central Provinces and Berar.	Govt. of Assam.	Govt. of North-West Frontier Province.	Govt. of Orissa.	Govt. of Sind.		
Rents	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
	21,54,736	9,887	6,51,752	6,00,364	3,68,131	93,510	4,35,305	5,04,407	3,40,899	1,06,608	1,00,986	94,090	90,946	55,62,691	
Ferry Receipts	..	..	..	53,015	..	1,62,189	914	1,63,301	1,04,019	1,09,545	1,22,388	..	2,677	7,53,068	
Tolls on Roads	..	..	..	15,781	41,461	312	..	..	82,475	1,08,777	..	30	16,948	5,35,824	
Receipts from Workshops	..	..	..	44,924	22,690	..	..	..	..	..	..	..	..	67,614	
Recoveries of expenditure	2,04,263	1,916	1,41,923	70,869	1,94,455	12,120	1,74,735	31,265	50,317	37,657	39,735	30,019	56,290	10,45,464	
Transfers from the Fund for Orissa and Sind Buildings	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Transfer from Central Road Fund	..	163	20,36,664	26,91,746	26,65,765	14,49,181	20,32,834	4,24,354	6,32,486	4,37,212	4,75,104	5,11,048	6,24,077	1,39,37,514	
Transfers from the Deposit Account for the Economic Development and Improvement of rural areas	..	..	..	..	..	..	..	..	..	..	..	1,16,698	2,07,150	3,54,948	
Miscellaneous	..	924	..	..	..	..	..	..	..	46,932	..	..	..	47,856	
Receipts in England—High Commissioner	..	1,406	1,86,660	2,66,146	2,93,905	83,846	2,70,672	68,638	63,495	2,05,546	87,011	20,028	89,185	23,36,851	
Loss or gain by exchange	..	127	..	..	..	..	..	..	..	..	..	..	1,462	1,689	
Total	30,37,861	14,136	31,21,113	37,22,454	36,63,737	18,01,298	29,14,571	11,93,972	12,43,696	11,03,777	8,25,204	7,72,513	9,97,974	2,43,12,289	
Deduct—Refunds	42,667	152	24,242	20,946	13,751	5,706	36,795	1,03,895	2,200	12,456	2,017	919	2,165	2,69,133	
Total Central and Provincial Receipts from Civil Works	29,95,214	13,984	30,96,871	37,01,708	35,49,986	17,95,592	28,77,776	10,90,080	12,41,496	10,91,321	8,23,187	7,71,594	9,95,789	2,40,43,156	

(a) Differs from the corresponding amount shown in Account No. 102-A, by Rs. 53,460, representing (i) half the cost of Special Engineer and his staff employed in the preparation of a programme of Road Development, Rs. 17,212, and (ii) the cost of weighing machines for the prevention of overloading of motor lorries, Rs. 36,248, debited to the Deposit head "Subventions from Central Road Fund" by credit to "XIV—Miscellaneous" and "XII—Receipts under Motor Vehicles Acts" respectively.

(b) Differs from the corresponding amount shown in Account No. 102-A, by Rs. 899, on account of the amount refunded by a District Board as unspent balance of the grant made to them in a previous year, having been adjusted in reduction of expenditure under the Deposit head "Subventions from the Central Road Fund".

(c) Differs from the corresponding amount shown in Account No. 102-A, by Rs. 1,00,986, on account of (i) expenditure on Soil Research and earth roads Rs. 13,829 credited to "XVIII—Irrigation, etc., Works", and (ii) Rs. 46 (minus) wrongly debited to the deposit head "Subventions from Central Road Fund", which is being repaid in the accounts for 1940-41.

(d) Differs from the corresponding amount shown in Account No. 102-A, by Rs. 92,568, being the sum of the amounts debited to "Subventions from the Central Road Fund" on account of amortisation charged Rs. 34,136 and interest Rs. 58,432 in respect of that portion of the consolidated loan which related to loans taken for the prevention of overloading of motor lorries and debited to "Capital Account of Civil Works and Buildings" and "Capital Account of Civil Works and Buildings" under "Interest on Debt and Other Obligations", less Rs. 16,172, being the amount spent on the prevention of overloading of motor lorries and debited to "Subventions from the Central Road Fund" by credit to "XII—Receipts under Motor Vehicles Acts".

**NO. 70-A.—ACCOUNT of EXPENDITURE on CIVIL WORKS (financed from Ordinary Revenues) of the CENTRAL GOVERNMENT during the year ended 31st March 1940.**

CENTRAL GOVERNMENT.		R
<b>ORIGINAL WORKS :—</b>		
Buildings . . . . .		24,27,718
Communications . . . . .		5,20,979
Miscellaneous . . . . .		6,28,001
<b>REPAIRS—</b>		
Buildings . . . . .		37,84,182
Communications . . . . .		12,95,291
Miscellaneous . . . . .		4,12,523
Total Original Works and Repairs . . . . .		90,68,694
Establishment . . . . .		20,20,740
Tools and Plant . . . . .		2,32,807
Grants-in-aid . . . . .		1,79,462
Suspense . . . . .		—2,827
Block grant for transfer to Central Road Fund . . . . .		(a) 1,61,00,000
Deduct—Amount met from Central Road Fund . . . . .		(b) 1,31,292
Deduct—Amount met from Subventions from Central Road Fund . . . . .		5,91,006
Deduct—Amount met from the fund for Economic Development and Improvement of Rural Areas . . . . .		39,664
Deduct—Amount recovered from the Crown Representative's Department for Works pertaining to that Department . . . . .		6,000
Total . . . . .		2,68,30,914
<b>Leave and other Establishment charges in England—</b>		
Secretary of State . . . . .		6,818
High Commissioner . . . . .		96,339
Loss or gain by exchange . . . . .		462
Total Expenditure on Civil Works financed from Ordinary Revenues.		2,69,34,533
Non-voted . . . . .		40,01,347
Voted . . . . .		2,29,33,186

(a) Differs from the corresponding credit under the deposit head "Central Road Fund" by Rs. 44 which represents the amount recovered from the Government of Burma on account of the cost of publications supplied.

(b) Represents charges of the Consulting Engineer to the Government of India (Roads) and his staff.

## No. 70-B.—ACCOUNT of PROVINCIAL EXPENDITURE on CIVIL

Provincial

	GOVERNMENT OF COCHIN.	GOVERNMENT OF MALABAR.	GOVERNMENT OF KONKAN.	GOVERNMENT OF KARNATAKA.	GOVERNMENT OF UNITED PROVINCES.
	R	R	R	R	R
<b>ORIGINAL WORKS—</b>					
Buildings . . . . .	3,694	13,95,733	9,47,822	25,66,358	2,42,097
Communications . . . . .	3,060	3,28,660	20,92,613	13,27,945	15,23,357
Miscellaneous . . . . .	...	.	675	...	20,265
<b>REPAIRS—</b>					
Buildings . . . . .	10,521	12,48,193	12,23,366	28,32,523	2,88,833
Communications . . . . .	16,380	6,10,553	29,42,072	19,35,847	32,10,176
Miscellaneous . . . . .	.	18,687	45,356	58	77,287
<b>Total Original Works and Repairs</b>	<b>1,08,579</b>	<b>30,11,415</b>	<b>31,46,924</b>	<b>65,62,771</b>	<b>53,62,017</b>
<b>Establishment . . . . .</b>	<b>36,144</b>	<b>14,84,564</b>	<b>18,42,617</b>	<b>13,13,704</b>	<b>11,09,286</b>
<b>Tools and Plant . . . . .</b>	<b>1,470</b>	<b>59,376</b>	<b>1,69,759</b>	<b>1,61,171</b>	<b>84,069</b>
<b>Grants-in-aid . . . . .</b>	<b>7,092</b>	<b>68,81,742</b>	<b>10,46,547</b>	<b>30,51,524</b>	<b>1,24,216</b>
<b>Suspense (a) . . . . .</b>	<b>—5,854</b>	<b>39,115</b>	<b>—26,458</b>	<b>55,221</b>	<b>54,901</b>
<i>Deduct—Contributions from other Governments, etc</i>	...	...	...	...	..
<i>Deduct—Amount transferred to the Deposit Account of the Khairi States</i>	..			...	...
<b>Total (b)</b>	<b>1,45,871</b>	<b>1,21,00,612</b>	<b>1,11,84,389</b>	<b>1,41,44,391</b>	<b>67,84,489</b>
<b>Charges in England—</b>					
<i>High Commissioner.</i>					
Leave and other Establishment charges in England . . . . .	...	1,88,957	95,530	85,975	30,446
Loss or gain by exchange . . . . .	..	634	419	382	139
<b>TOTAL EXPENDITURE OF CIVIL WORKS (FINANCED FROM ORDINARY REVENUES) OF THE PROVINCIAL GOVERNMENTS</b>	<b>1,45,871</b>	<b>1,22,46,208</b>	<b>1,12,80,388</b>	<b>1,42,31,748</b>	<b>67,65,074</b>
<b>Charred</b>		5,26,352	5,66,249	3,36,102	3,30,806
<b>Voted</b>	1,45,871	1,17,19,851	1,07,14,089	1,33,95,646	64,34,468
<b>Authorised</b>					

(a) Includes cost of Stores purchased in England

(b) Includes expenditure on schemes of road development financed out of Subventions from Central Road Fund vide Account No. 102-A, page 427.

## WORKS (financed from Ordinary Revenues) during the year ended 31st March 1940.

Governments.							TOTAL.
GOVERNMENT OF PUNJAB.	GOVERNMENT OF BHRAR.	GOVERNMENT OF CENTRAL PROVINCES AND BHRAR.	GOVERNMENT OF ASSAM.	GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE.	GOVERNMENT OF ORISSA.	GOVERNMENT OF SIND.	
R	R	R	M	R	R	R	R
10,47,850	4,28,770	2,08,028	1,17,554	7,13,860	1,96,609	8,83,108	87,49,472
22,62,452	—9,907	5,03,114	5,19,644	5,00,744	5,30,588	91,738	1,05,74,212
3,445	15,377	5,698	2,217	...	...	3,880	50,587
10,97,818	5,49,277	4,86,900	3,80,544	3,61,326	2,23,166	2,70,998	90,06,880
35,16,598	8,67,345	24,61,941	23,06,049	15,40,905	6,79,208	2,41,847	2,08,98,851
10,116	13,588	1,201	8,251	52,634	3,571	1,522	2,32,251
79,28,269	18,64,453	36,66,777	33,34,469	31,72,189	16,33,142	14,91,528	4,90,11,233
17,04,878	8,43,065	12,95,942	9,45,998	4,07,314	5,32,725	2,91,940	1,18,08,221
78,458	1,01,143	1,66,349	68,637	40,116	37,330	40,687	10,11,945
4,16,018	12,08,981	25,452	4,16,562	17,984	2,26,774	10,64,754	1,58,81,596
71,271	27,231	—58,213	10,457	11,002	9	65,942	2,19,524
...	13,238	...	..	73,000	...	...	91,238
...	...	..	11,800	..	...	...	11,800
1,01,98,889	40,26,585	51,01,307	47,64,323	35,75,905	24,29,980	29,54,760	7,78,67,501
65,594	66,984	43,243	19,197	25,010	8,618	78,638	6,59,192
403	305	190	95	107	48	354	3,076
1,02,64,886	40,98,974	51,44,740	47,83,615	36,01,022	24,28,646	30,33,752	7,80,29,759
4,10,265	2,36,342	2,57,767	7,01,886	1,51,600	1,43,698	2,38,458	
98,54,621	38,57,633	46,86,973	40,81,789	34,49,422	23,94,946	27,50,294	

H.—Civil Works, etc.

**XL and 51.—Bombay Development Scheme.**

These heads record the revenue receipts and working expenses of the various schemes of the Bombay Development Scheme as and when they were completely developed and regular revenue accounts were opened for them.

**NO. 71.—ACCOUNT OF REVENUE RECEIPTS FROM BOMBAY DEVELOPMENT SCHEME during and to end of the year 1939-40.**

Head of Account.	Receipts during 1939-40.	Receipts to end of 1939-40.
	R	R
<b>BACK BAY RECLAMATION SCHEME.</b>		
Rents from properties . . . . .	3,18,809	3,18,809
Miscellaneous . . . . .	3,948	3,948
	<b>3,22,757</b>	<b>3,22,757</b>
<b>INDUSTRIAL HOUSING SCHEME.</b>		
Cotton Cess . . . . .	...	1,69,92,026
Chawl Rents . . . . .	8,12,911	97,48,502
Miscellaneous . . . . .	1,749	72,189
Deduct—Refunds . . . . .	..	106
	<b>8,14,660</b>	<b>2,68,12,561</b>
<b>AMBARNATH ELECTRIC SUPPLY SCHEME.</b>		
Sale of Electricity . . . . .	13,011	3,91,995
Miscellaneous . . . . .	216	5,587
	<b>13,227</b>	<b>3,97,532</b>
<b>SUBURBAN SCHEMES AND GENERAL SCHEMES.</b>		
Cotton Cess . . . . .	...	52,66,667
Rent of Buildings . . . . .	25,274	9,80,890
Miscellaneous . . . . .	14,788	11,95,703
Deduct—Refunds . . . . .	354	85,464
	<b>39,708</b>	<b>73,57,796</b>
<b>Total Revenue Receipts from Bombay Development Scheme</b>	<b>11,90,852</b>	<b>3,48,90,646</b>

**No. 71-A — ACCOUNT OF EXPENDITURE FROM REVENUE ON THE BOMBAY DEVELOPMENT SCHEME during and to end of the year 1939-40.**

Head of Account	Expenditure during 1939-40.	Expenditure to end of 1939-40.
	Rs	Rs
<b>BACK BAY RECLAMATION SCHEME.</b>		
Original works . . . . .	3,600	3,600
Repairs . . . . .	17,885	17,885
Establishment . . . . .	52,326	52,326
Tools and plant . . . . .	237	237
Total	73,998	73,998
<b>INDUSTRIAL HOUSING SCHEME.</b>		
Original works . . . . .	1,81,591	6,49,213
Repairs . . . . .	4,69,128	29,43,338
Establishment . . . . .	2,05,604	16,12,781
Tools and Plant . . . . .	7,187	26,278
General Charges . . . . .	...	58,696
Interest on Capital . . . . .	(a)	82,71,256
Total	8,63,510	1,35,61,562
Deduct—Cost of Audit debited to Central Government	..	7,771
Total	8,63,510	1,35,53,791
<b>AMBAKNATH ELECTRIC SUPPLY SCHEME.</b>		
Original Works . . . . .	199	4,273
Repairs . . . . .	8,760	1,73,116
Establishment . . . . .	1,287	67,397
Tools and Plant . . . . .	70	3,803
Interest on Capital . . . . .	(a)	1,87,713
Total	10,316	4,36,302
<b>OTHER SCHEMES, including BOMBAY, SUBURBAN AND GENERAL SCHEMES.</b>		
Original works . . . . .	8,212	1,43,874
Repairs . . . . .	17,833	1,97,242
Establishment . . . . .	4,707	95,586
Tools and Plant . . . . .	313	4,875
Interest on Capital . . . . .	(a)	11,14,876
Total	31,065	15,56,253
<b>Total Revenue Expenditure on the Bombay Development Scheme.</b>	(b) 9,78,889	1,56,20,344

(a) Interest charges have not been debited to the accounts of these schemes from 1931-32.

(b) Charged Rs. 25,156  
Voted " 9,55,738  
Authorized



**Section HH.—Capital Account of Civil Works and Miscellaneous Public Improvements.**

<b>Expenditure</b>	<b>Within the Revenue Account</b>	<b>Rs. —10,31,307</b>
	<b>Outside the Revenue Account</b>	<b>Rs. 50,67,506</b>

MAJOR HEAD.	Number of Account.	Detail of Accounts.	Page.	AMOUNT OF EACH ACCOUNT
				MAJOR HEAD TOTAL
				Expenditure.
				R
Initial Expenditure on New Capital at Delhi	72	Initial Expenditure on New Capital at Delhi	351	17,74,006
Capital Outlay on Bombay Development Scheme	73	Expenditure	333	—57,650
Civil Works outside the Revenue Account	74	Expenditure	335	33,51,150
		<b>TOTAL</b>		<b>50,67,506</b>
Civil Works within the Revenue Account	74	Expenditure	335	—10,31,307

The capital major heads included in this Section are:—

**Outside the Revenue Account.**

- (1) 78—Initial Expenditure on New Capital at Delhi.
- (2) 80—Bombay Development Scheme.
- (3) 81—Civil Works outside the Revenue Account.

**Within the Revenue Account.**

- (4) 50-A.—Capital Outlay on Civil Works met out of Extraordinary Receipts.

2. The expenditure falling under the first group relates to special capital projects of buildings, communications or allied works of lasting public utility, undertaken by the Central Government or the Provincial Governments from resources outside the Revenue Account. The essential condition precedent to the opening of a capital major head outside the Revenue Account is that the expenditure must be of a capital nature under the ordinary principles of accounting.

3. In the Punjab, where a large amount of extraordinary revenue receipts has accrued, the Provincial Government has decided to meet a portion of the capital expenditure recorded under the head “81—Civil Works outside the Revenue Account” from those receipts, the amount being transferred to the head “50-A” within the Revenue section of the accounts.



**78.—Initial expenditure on New Capital at Delhi.**

This head was opened in the accounts for 1912-13 for the record of capital expenditure directly incurred on the construction and equipment of the permanent Capital at Delhi. The initial expenditure incurred in 1912 and 1913 and the recurring expenditure of subsequent years in connection with the provision of temporary accommodation for the Government of India at Delhi pending the construction of the New Capital was debited to the Revenue Account under "Civil Works". In the same way, expenditure incurred in administrative and commercial departments in connection with the foundation of the New Capital was treated as departmental expenditure debitable to the departments concerned. Thus, the expenditure on land and buildings required for the New Cantonment at Delhi and any corresponding receipts appeared under the Military heads concerned. A portion of the capital expenditure involved in the rearrangement of the railway system adjoining the New City was treated as capital outlay on railways. The project estimate of the New Capital was closed on 31st March 1932 and further expenditure in connection with the project during 1932-33 was debited to "41 (now 50)—Civil Works". The Project was however re-opened in 1933-34.

**No. 72.—ACCOUNT of INITIAL EXPENDITURE on NEW CAPITAL at DELHI during and to end of the year 1939-40.**

Heads of Account	Expenditure during the year	Expenditure to end of the year.
R	R	R
<b>A.—Salaries and Allowances—</b>		
(a) Preliminary Investigation—		
(i) Gazetted Officers . . . . .	..	2,03,570
(ii) Non-Gazetted Officers . . . . .	..	14,276
(b) Public Work and Electrical Officers employed on the Project—		
(i) Gazetted Officers . . . . .		1,26,51,820
(ii) Non-Gazetted Officers . . . . .		1,14,21,836
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers . . . . .		6,45,384
(ii) Non-Gazetted Officers . . . . .		6,80,028
<b>B.—Travelling Allowances of Officers and Establishment—</b>		
(a) Preliminary Investigation—		
(i) Gazetted Officers . . . . .		28,161
(ii) Non-Gazetted Officers . . . . .		1,954
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers . . . . .		10,51,606
(ii) Non-Gazetted Officers . . . . .		6,97,158
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers . . . . .		81,655
(ii) Non-Gazetted Officers . . . . .		64,697
<b>C.—Supplies and Services and Contingencies—</b>		
(a) Preliminary Investigation . . . . .	..	50,624
(b) Public Works and Electrical Officers employed on the Project . . . . .	...	10,14,732
(c) Miscellaneous Officers . . . . .	...	3,04,971
TOTAL A., B. & C. . . . .	...	2,89,87,570
Establishment Charges paid to other Governments, Departments, etc. . . . .	2,21,749	21,54,279
Deduct—Credits from other Heads of Account . . . . .	...	86,05,686
Net Total Salaries, Allowances, etc. . . . .	2,21,749	2,24,86,168
<b>D.—Works Expenditure—</b>		
(i) Buildings—		
(a) Government House . . . . .	...	1,82,20,551
(b) Secretariate . . . . .	3,18,028	1,90,08,526
(c) Other Buildings . . . . .	11,08,962	4,12,17,094
(d) Legislative Chambers . . . . .	82,096	90,54,370
(ii) Communications . . . . .	...	35,01,598
(iii) Miscellaneous Public Improvements . . . . .	...	23,38,128
(iv) Electric Light and Power . . . . .	6,487	70,88,286
(v) Irrigation . . . . .	—20,326	50,02,104
(vi) Sanitation, including Storm Water Drains, Sewerage and Sewage disposal, Water supply and Conservancy . . . . .	10,836	1,32,59,742
(vii) Tools and Plant . . . . .	22,939	97,47,797
(viii) Stock and Suspense . . . . .	...	12,24,195
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works . . . . .	28,260	97,01,339
(x) Maintenance during construction . . . . .	...	97,89,541
Railway Diversion . . . . .	...	13,78,608
<b>E.—Acquisition of Land taken up for the Project . . . . .</b>	...	34,35,684
<b>F.—Grants-in-Aid, Contribution, etc. . . . .</b>	...	21,40,000
<b>G.—Other Miscellaneous Expenditure . . . . .</b>	...	1,93,877
Deduct—Receipts on Capital Account . . . . .	...	1,99,49,324
GRAND TOTAL . . . . .	(a) 17,74,006	(b) 15,86,72,274

Rs.

(a) Non-voted . . . . .  
Voted . . . . . 17,74,006

(b) The progressive expenditure under this head has been increased by Rs. 67,882 on account of the capital cost of 139 quarters for inferior servants, belonging to the New Delhi Municipal Committee, which have been transferred to the ownership of Government without financial adjustment, the loan liability of the Committee having been reduced to the same extent

**HE.—Capital Accounts of Civil Works, etc.**

2 r 2

**80.—Bombay Development Scheme.**

This capital head records the expenditure on the various Schemes connected with the large programme of development and reclamation work undertaken by the Government of Bombay for the housing of the industrial population of Bombay City.

2. The Development Department was abolished on 1st March 1930, and all charges pertaining to the Schemes of that Department, excepting only those of the Back Bay Reclamation Scheme, have been transferred to revenue heads with effect from 1930-31. As regards the Back Bay Scheme, Government are at present working to the programme approved by the Legislative Council, *viz.*, the reclamation of block 7 with a Marine promenade connecting blocks 2 and 7 and the development of blocks 1 and 2.

3. The Capital expenditure on the various Schemes is set forth in Account No. 73. Separate Revenue Accounts have been opened for most of the schemes and appear as Accounts Nos. 71 and 71-A in Section H.

**No. 73.—ACCOUNT of CAPITAL EXPENDITURE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1939-40.**

Heads of Account.	Expenditure during the year.	Expenditure to end of the year
	₹	₹
<b>A.—Works and Acquisitions—</b>		
Reclamation Schemes . . . . .	4,67,592	9,62,30,854
Industrial Housing Schemes . . . . .		4,16,06,112
Other Bombay Schemes . . . . .		9,78,796
Suburban Schemes . . . . .		2,62,26,495
General Schemes . . . . .		33,76,948
<b>TOTAL</b>	<b>4,67,592</b>	<b>16,84,18,700</b>
<i>Deduct—Receipts and recoveries on Capital Account</i>	<i>3,58,504</i>	<i>2,96,58,916</i>
<b>TOTAL A.—WORKS AND ACQUISITIONS</b>	<b>1,08,788</b>	<b>13,87,64,784</b>
<b>B.—Establishment . . . . .</b>	<b>21,574</b>	<b>1,19,97,650</b>
<b>C.—Tools and Plant . . . . .</b>	<b>19</b>	<b>33,47,230</b>
<b>D.—Suspense . . . . .</b>	<b>-1,88,031</b>	<b>-63,805</b>
<b>TOTAL</b>	<b>-57,650</b>	<b>15,40,45,859</b>
<i>Deduct—Interest met from Ordinary Revenues</i>		<i>5,98,75,411</i>
<i>Deduct—Cost of Audit debited to "26—Audit, Central" . . . . .</i>		<i>4,94,976</i>
<b>Net Total</b>	<b>(a) -57,650</b>	<b>(b) 9,38,75,472</b>
(a) Charged . . . . . 3,518		
Voted . . . . . -61,169		
Unvoted . . . . .		
<b>Total . . . . . -57,650</b>		

(b) Includes *pro forma* adjustments of interest and audit charges relating to the Industrial Housing Scheme up to 1926-27 and 1929-30 respectively, the other Bombay Schemes including Suburban and General Schemes up to 1929-30 and the Reclamation Scheme up to 1933-34.

**RE.—Capital Account of Civil Works, etc.**

**81.—Civil Works outside the Revenue Account.**

This account sets forth the expenditure on the various capital projects falling under the general heading of buildings and communications, undertaken by Provincial Governments. The outlay on Civil Works met from Ordinary Revenues is brought to account under Section H, except in the case of the Punjab where outlay financed from extraordinary receipts is debited to the head "50-A" within this Section of the accounts, *vide* paragraph 3 of the Note on page 329.

The Bihar Government's share of the expenditure on reconstruction of, and repairs to, Government property damaged by the earthquake of 1934 is taken to this head in the Provincial section of the accounts with this exception that the expenditure relating to restoration of damaged Irrigation canals is taken to the head "68—Construction of Irrigation, etc., Works" or "82—Other Provincial Works outside the Revenue Account" according as Capital and Revenue Accounts are or are not kept for these works.

The procedure of accounting followed in the case of expenditure on schemes of road development and other allied objects financed from the subventions from the Central Road Fund is explained in the Note on "XXXIX/50—Civil Works financed from Ordinary Revenues" on pages 320-321. In the rare case of the expenditure on a road project in any Province being financed partly out of loans and partly out of subventions from the Central Road Fund, the portion of the expenditure met from the latter source is transferred by a deduct entry under "81—Civil Works outside the Revenue Account" to the head "50—Civil Works".

Repayments out of Subventions from the Central Road Fund, of loans taken after 21st April 1934 and spent on road projects the expenditure on which has been brought to account under "81—Civil Works outside the Revenue Account" is adjusted by credit to this head and debit to the deposit head "Subventions from the Central Road Fund".

## No. 74.—ACCOUNT OF EXPENDITURE ON CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR 1939-40.

## Provincial Governments.

	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Total
	R	R	R	R	R	R	R	R	R	R	R	R
Civil Works—Buildings	11,62,113	..	..	2,77,986	6,09,101	..	2,08,179	..	..	..	..	22,57,079
Communications	..	..	..	15,857	1,03,750	..	..	..	..	..	..	1,19,607
Miscellaneous	..	..	..	..	1,36,421	..	..	..	..	9,446	..	1,45,967
Reconstruction of and Repairs to Government property damaged by Earthquake	..	..	..	..	..	57,581	..	..	..	..	..	57,581
Establishment	3,32,350	..	..	60,728	1,41,119	..	69,321	..	..	2,497	..	6,09,185
Tools and Plant.	2,171	..	..	4,603	6,374	..	4,735	..	..	37	..	17,920
Charges in England—Leave and other Establishment charges	..	..	..	1,667	5,767	..	2,455	..	..	..	..	9,909
Debit—Receipts and Recoveries on Capital Account	..	..	..	..	6,91,653	..	..	..	331	..	..	6,91,989
Loss or gain by exchange	..	..	..	8	37	..	11	..	..	..	..	56
Total expenditure during the year 1939-40.	14,96,334	..	..	3,60,549	3,10,931	67,581	2,94,701	..	—331	12,150	..	23,22,216
Debit—Amount financed from Extraordinary Receipts	..	..	..	..	(5)	..	..	..	..	..	..	..
Debit—Amount financed from Subventions from Central Road Fund	..	..	..	1,58,239	—10,31,397	..	..	..	..	..	..	—10,31,397
Net Expenditure outside the Revenue Account	14,96,334	..	..	1,92,313	13,42,238	57,581	2,50,565	..	—331	12,150	..	33,51,160
Charged	97,548	..	..	—1,56,840	23,024	..	2,22,328	..	..	465	..	..
Voted	13,98,786	..	..	3,49,153	13,17,214	57,581	25,037	..	—331	..	..	..
Authorized	..	..	..	..	..	..	..	..	..	..	..	..
Expenditure to end of 1939-40 met from Revenue	..	..	..	..	89,44,840	..	..	..	..	..	..	89,44,840
Do. debited to Subventions from Central Road Fund	..	..	..	1,98,236	..	..	67,198	4,51,510	..	..	..	6,98,934
Net Expenditure outside the Revenue Account to end of 1939-40	1,15,62,361	3,43,56,084	99,03,860	4,02,76,861	1,50,84,197	58,33,487	61,36,607	58,65,620	6,08,848	5,083	86,59,354	14,09,13,952

(9) Represents credit received on account of transfer of the Randa Hydro-Electric Installation to the Electricity Branch. The item is void.

HE—Capital Accounts of Civil Works, etc.



## Sections I and II.—Electricity Schemes

Revenue Account { Receipts Rs. 25,73,314  
Expenditure Rs. 52,04,761

Capital Account { Within the Revenue Account Rs. 5,57,200  
Outside the Revenue Account Rs. 98,58,332

Major Head.	No. of Account.	Detail of Accounts.	Page.	AMOUNT OF EACH ACCOUNT.	
				MAJOR HEAD TOTAL.	
				Revenue.	Expenditure.
				R	R
Electricity Schemes .	75	Gross Receipts . . . . .	339	1,03,02,551	...
" " . . .	75	Deduct—Working Expenses . . . . .	339	77,29,237	...
		Net Receipts .	339	25,73,314	...
" " . . .	75	Interest . . . . .	339	...	52,02,038
" " . . .	76	Other Revenue Expenditure . . . . .	343	...	2,728
		TOTAL .		25,73,314	52,04,761
Capital Outlay on Electricity Schemes within the Revenue Account	76A	Expenditure . . . . .	347	...	5,57,200
Capital Outlay on Electricity Schemes Outside the Revenue Account.	76A	Expenditure . . . . .	347	...	98,58,332

The transactions of all Electricity Schemes, which have hitherto been recorded partly in Sections 'H' and 'HH' and partly in Section 'F' under "36-Scientific Departments—Hydro-Electric Survey", are now brought together in these sections. The major heads comprised in these sections are—

## I. REVENUE ACCOUNT.

- (1) XLI—Receipts from Electricity Schemes.
- (2) 52—Interest on Capital Outlay on Electricity Schemes.
- (3) 52-A—Other Revenue Expenditure connected with Electricity Schemes.

## II. CAPITAL ACCOUNT.

- (4) 53—Capital Outlay on Electricity Schemes within the Revenue Account.
- (5) 81-A—Capital Outlay on Electricity Schemes outside the Revenue Account.

The head 'XLI' records the revenue receipts and working expenses (detailed in Account No. 75A) of the various Hydro-Electric and Thermo-Electric Schemes as and when they begin to earn revenue and regular revenue accounts are opened for them. (Account No. 75).

Under the head '52' are recorded the interest charges on the capital expenditure on Electricity Schemes (Account No. 75), while the charges in connection with preliminary surveys and other miscellaneous expenditure connected with Electricity Schemes, including headquarters charges of the Electricity Departments, are brought to account under the major head "52-A—Other Revenue Expenditure connected with Electricity Schemes" (Account No. 76).

The capital major heads record the capital expenditure on Hydro-Electric and Thermo-Electric Schemes undertaken by the various Governments in India. All expenditure is recorded in Account No. 76A and the expenditure financed from Ordinary Revenues is deducted from the total expenditure, leaving the net expenditure outside the Revenue Account.

The Electricity Schemes in the United Provinces are under the administrative control of the Irrigation Department. The transactions in connection with the schemes in these Provinces are, therefore, brought to account within the Irrigation section of the accounts.



No. 75.—ACCOUNT OF GROSS RECEIPTS, WORKING EXPENSES AND INTEREST CHARGES OF ELECTRICITY SCHEMES during the year ended 31st March 1940.

Promits.	Gross Receipts.						Interest on Gross Receipts (+) AND Interest on Gross Receipts (-)
	Sum of gross receipts.	Miscellaneous Receipts.	Deduct Receipts.	Total.	Deduct Working Expenses, Interest on Gross Receipts (-), and Account No. 1-4.	Net Receipts.	
	R	R	R	R	R	R	R
<b>GOVERNMENT OF MADRAS.</b>							
<i>I.—Hydro-Electric Schemes.</i>							
Piyam Hydro-Electric Project . . . .	86,07,391	1,92,598	5,276	87,94,711	24,52,538	14,01,175	13,50,188
Mettur Hydro-Electric Project . . . .	13,16,084	1,18,850	...	13,34,443	12,55,727	78,716	7,57,699
Papanasam Hydro-Thermal Project . . . .	...	...	...	...	...	...	97,270
Total I.—Hydro-Electric Schemes . . . .	46,23,476	2,40,996	5,276	50,69,154	35,79,263	14,79,891	20,91,247
<i>II.—Thermo-Electric Schemes.</i>							
Vinayakulam Thermal Station . . . .	1,34,841	2,170	...	1,37,011	1,26,235	10,776	88,304
Bewda Thermal Station . . . .	1,86,292	9,617	...	1,95,909	3,81,019	-1,95,160	88,999
Coosars Thermal Station . . . .	...	...	...	...	...	...	2,768
Total II.—Thermo-Electric Schemes . . . .	3,20,133	5,787	...	3,25,920	5,07,254	-1,81,374	1,79,971
Total Government of Madras . . . .	51,43,608	2,46,783	5,276	53,95,074	40,86,517	13,08,517	23,61,318
							(e)
							-9,62,701

GOVERNMENT OF BOMBAY. I.—Hydro-Electric Schemes.		13		...		6,483		6,087		896		...		896	
Hydro-Electric Scheme at Bhadgaon															
Total Government of Punjab															
GOVERNMENT OF BIHAR															
Hydro-Electric Schemes.															
Dahman Electrical Installation Project.															
GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE.															
Hydro-Electric Schemes.															
Mahabadi Hydro-Electric Project															
Grand Total															

## 75-A.—ACCOUNT of WORKING EXPENSES of the

Projects	Works expenditure debitable to Revenue	Maintenance proper	Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	Less—Amount spent from the Depreciation Reserve Fund	Net amount transferred to the Depreciation Reserve Fund	Renewals and Replacements from the Depreciation Reserve Fund.
	R	R	R	R	R	R
<b>GOVERNMENT OF MADRAS.</b>						
<i>I.—Hydro-Electric Schemes.</i>						
Pykara Hydro-Electric Project . . .	43,374	3,24,397	6,73,191	13,919	6,60,272	13,919
Mettur Hydro-Electric Project . . .	5,093	1,64,440	1,13,392	..	1,13,392	..
Total I—Hydro-Electric Schemes . .	48,467	4,88,837	7,86,583	13,919	7,72,664	13,919
<i>II.—Thermo-Electric Schemes.</i>						
Visagapatam Thermal Station . . .	.	77,641	..	..	..	..
Beswada Thermal Station . . .	.	73,253	..	..	..	..
Total II—Thermo-Electric Schemes .	..	1,50,894	..	..	..	..
Total Government of Madras . .	48,467	6,39,731	7,86,583	13,919	7,72,664	13,919
<b>GOVERNMENT OF BOMBAY.</b>						
<i>I.—Hydro-Electric Schemes</i>						
Hydro-Electric Scheme at Bhatgar . .	..	4,549	..	..	..	..
<b>GOVERNMENT OF PUNJAB.</b>						
<i>I.—Hydro-Electric Schemes.</i>						
Uhl River Project—						
A.—Main Distribution System . .	11,773	1,73,210	8,74,265	..	8,74,265	..
B.—Local Distribution System . .	13,970	98,863	1,64,386	..	1,64,386	..
C.—Subsidiary Schemes—Renala Hydro-Electric Scheme . . .	328	16,329	1,19,605	..	1,19,605	..
Total Government of Punjab . .	26,071	2,88,402	11,58,256	..	11,58,256	..
<b>GOVERNMENT OF BIRAR.</b>						
<i>II.—Thermo-Electric Schemes</i>						
Dehri Sasaram Electrification Project .	..	..	..	..	..	..
<b>GOVERNMENT OF NORTH WEST FRONTIER PROVINCE.</b>						
<i>I.—Hydro-Electric Schemes</i>						
Malakand Hydro-Electric Project . .	..	82,789	92,229	..	92,229	..
<b>GRAND TOTAL</b> .	<b>74,538</b>	<b>10,16,471</b>	<b>20,37,068</b>	<b>13,919</b>	<b>20,23,149</b>	<b>13,919</b>

## ELECTRICITY SCHEMES during the year ended 31st March 1940.

Provision for transfer to the Special Reserve Fund.	Less—Amount spent from the Special Reserve Fund.	Net amount transferred to the Special Reserve Fund.	Extraordinary Renewals and Replacements from the Special Reserve Fund.	Establishment	Tools and Plant	Suspense	Cost of power creditable to bulk supply.	Leave and other Establishments charged in England	Loss or Gain by exchange	Total.
R	R	R	R	R	R	R	R	R	R	R
2,60,276	10,789	2,58,487	10,789	2,54,915	—0	7,52,118		6,247	24	23,23,536
45,357	..	45,357	..	97,244	26,319	8,03,882		.	..	12,55,727
3,14,633	10,789	3,03,844	10,789	3,52,159	26,313	15,56,000	.	6,247	24	36,79,263
..	..	..	..	47,604	990	..	..	..	..	1,26,235
..	..	.	.	35,098	.	2,72,708	.	.	.	3,81,059
..	..	..	..	82,702	990	2,72,708	..	.	..	5,07,294
3,14,633	10,789	3,03,844	10,789	4,34,861	27,303	18,28,708	.	6,247	24	(a) 40,86,657
..	..	..	..	1,422	86	..	..	..	..	(b) 6,057
..	..	..	..	1,62,736	3,844	..	..	8,336	35	12,34,199
..	..	..	..	2,49,000	2,539	..	14,63,348	5,084	21	19,97,211
..	..	..	..	36,991	372	..	..	..	..	1,73,625
..	..	..	..	4,48,727	6,755	..	14,63,348	13,420	56	(c) 34,06,085
..	..	..	..	..	..	1,612	..	..	..	(d) 1,612
..	..	..	..	51,942	1,659	..	..	1,351	6	(e) 2,29,976
3,14,633	10,789	3,03,844	10,789	9,36,952	35,803	18,30,320	14,63,348	21,018	86	77,29,237

Ra. (a)	Ra. (b)	Ra. (c)	Ra. (d)
5,588	24,08,016	1,612	2,29,976

I and II.—Electricity Schemes.



**No. 76.—ACCOUNT of OTHER REVENUE EXPENDITURE connected with  
ELECTRICITY SCHEMES for the year ended 31st March 1940.**

Government of  
Madras.

	R (a)
Establishment charges . . . . .	-43,785
Miscellaneous expenditure (including surveys) .	44,469
Charges in England—	
<i>High Commissioner.</i>	
Leave salaries and deputation pay . . .	1,303
Sterling Overseas pay . . . . .	711
Stores for India . . . . .	20
Loss or gain by exchange . . . . .	10
Total	2,728
Charged	17,933
Voted	
Authorised	—15,205

(a) The minus figure is due to recoveries on account of supervision and control exercised by the Chief Engineer for Electricity and his staff at Headquarters over the Capital Works and operations of the Government Electricity systems etc. having exceeded the actual expenditure under this head.

JOINT SCHEMES during and the 1939-40.

W.	Tools and Plant.	Leave and other Estab- lishment charges in England.	Loss or gain by exchange	Deductions— Receipts and Recoveries on Capital Account.	Total	Expenditure end of the year.
			₹		₹	
<b>Government</b>						
<i>A.—Pylana Hydro-Electric Project.</i>						
Pylana Hydro-Electric Scheme	83				552	408
Palgat Electric Supply Scheme						160
Mukund Dam.						160
Supply of Electric Power to Madura.	720	697		26	491	462
Additional generating machinery at Pylana	36,	876	—80,699		2,56,990	3,727
Supply of Power to Virudunagar-Rajapalayam.	30,223	244	1,318		32,785	348
Distribution of Power in Pylana System	8,74, 81	633	8,832		9,98	34,412
Supply of Power to Kolpatil.	41,		465		46,478	12
Supply of Electric Power to Periyakulam, Thurai and Bodinayakanur.	—5,	—6	—56		—6,364	66
Supply of Electric power to Gobindappalayam and five other villages.	11,	1,3	119		12,402	
Supply of Electric Power to Rannad District	1,36,	16,1	692		1,51,643	
Other minor schemes subsidiary to Pylana Hydro-Electric Scheme.						
	80,	54,	—67,516	938		69,

<i>B.—Mettur Hydro-Electric Project.</i>									
Mettur-Brodsalem Electric Supply Scheme	..	..	..	..	..	..	..	..	4,85,588
Erode Trichunopoly Extensions.	1,363	166	14	..	..	..	..	1,533	11,82,404
Mettur Main Scheme	2,71,437	19,111	909	..	—73,702	..	430	2,17,315	1,08,88,186
Trichunopoly Nageswaram Extension.	—435	—56	—5	..	..	..	..	—546	22,01,473
Extension of Power to Ranipet, Kavayipakkam and Conjeevaram.	4,761	1,435	—6	..	..	..	..	6,190	3,66,317
Supply of Power to Arakonam	16,166	1,669	—30	..	..	..	..	17,814	1,99,449
Karur Electric Supply Scheme	..	..	..	..	..	..	..	..	79,367
Distribution of Power in Mettur System	16,56,252	1,98,750	16,563	..	..	..	..	18,71,565	31,03,027
Supply of Power to Rairpuram	..	..	..	..	..	..	..	..	72,764
Fourth Generating Unit at Mettur	2,998	60	..	..	..	..	..	3,058	3,068
Supply of Electric Power to Pakhal and Tirupathi	1,91,923	17,600	96	..	..	..	68	2,09,550	2,12,633
Supply of Electric Power to Komarpalayam	..	..	..	..	..	..	..	..	26,303
<b>Total B.—METTUR HYDRO-ELECTRIC PROJECT</b>	<b>21,44,434</b>	<b>2,38,715</b>	<b>17,540</b>	<b>—73,702</b>	<b>..</b>	<b>498</b>	<b>23,38,479</b>	<b>1,83,16,098</b>	
<i>C.—Papanasam Hydro-Thermal Project.</i>									
Papanasam Hydro-Thermal Project	17,35,849	2,24,360	1,22,469	..	2,08,004	9,749	44	16,799	23,92,676
Distribution of power in the Papanasam Project.	71,250	5,012	653	..	..	..	..	2,169	74,746
<b>Total C.—PAPANASAM HYDRO-THERMAL PROJECT</b>	<b>18,24,099</b>	<b>2,29,372</b>	<b>1,24,122</b>	<b>..</b>	<b>2,08,004</b>	<b>9,749</b>	<b>44</b>	<b>17,968</b>	<b>23,77,422</b>
<b>Total 1.—HYDRO-ELECTRIC SCHEMES CARRIED OVER</b>	<b>55,49,184</b>	<b>6,22,607</b>	<b>74,166</b>	<b>..</b>	<b>1,34,302</b>	<b>9,749</b>	<b>44</b>	<b>44,398</b>	<b>63,45,534</b>
									<b>5,03,491</b>





## Government of Punjab.

## I.—Hydro-Electric Schemes.

## 1. River Project—

A.—Main Distribution System . . . . .	2,65,810	2,28,118	6,339	—1,77,490	11,866	50	45,096	2,83,517	(c) 6,61,33,207
B.—Local Distribution System . . . . .	4,96,921	4,25,766	8,639	..	22,376	94	10,741	9,42,807	(c) 97,49,988
C.—Subsidiary Schemes—Renals Hydro-Electric scheme.	7,06,731	1,607	282	..	..	..	..	7,08,220	10,48,170
Total . . . . .	14,67,166	6,55,391	15,459	—1,77,490	34,262	144	59,837	19,35,094	6,69,11,265
at Outlay Financed from Ordinary Revenues . . . . .									(c) 7,477
at Outlay outside the Revenue Account . . . . .								(c) 19,35,094	6,89,03,894

## Government of Bihar.

## II.—Thermo-Electric Schemes.

under a Contract of Transmission Line from Dehri to Sasaram and Distribution Line . . . . .	74,080	8,669	..	..	..	..	..	82,649	82,649
Electrification of Sasaram Town . . . . .	37,940	4,388	..	..	..	..	..	42,328	42,328
Provision for Lift Irrigation from Tube Well . . . . .	41,990	7,630	..	..	..	..	..	49,620	49,620
Electrification of Dehri Town . . . . .	10,100	1,168	..	..	..	..	..	11,277	11,277
Total . . . . .	1,64,128	21,655	..	..	..	..	..	1,85,783	1,85,783

Debit—Outlay Financed from Ordinary Revenues . . . . .

Net Outlay outside the Revenue Account . . . . .

## Government of North-West Frontier Province.

## I.—Hydro-Electric Schemes.

at Akhand Hydro-Electric Project . . . . .	6,94,793	1,83,113	17,138	1,47,336	5,662	25	13,498	10,34,591	70,26,003
at Outlay outside the Revenue Account . . . . .		..		..					
Total Capital Outlay . . . . .		..						(c) 10,34,591	70,26,003

Debit—Outlay Financed from Ordinary Revenues . . . . .

Total net Outlay outside the Revenue Account . . . . .

	Charged. Rs.	Voted/Authorized Rs.	Total Rs.
(a) Madras . . . . .	..	68,47,467	68,47,467
Punjab . . . . .	41,190	19,35,049	19,35,094
North-West Frontier Province . . . . .	45	10,34,591	10,34,591
(b) Bombay . . . . .	29,960	3,41,448	3,71,417
Bihar . . . . .	..	1,63,783	1,63,783
includes Rs. adjustment			

from Rev

without fines

I and II.—Electricity Schemes.



## Sections J. and JJ.—Miscellaneous.

Revenue, Rs. 3,00,43,348

Expenditure, { Within the Revenue Account, Rs. 14,80,70,543  
Outside the Revenue Account. (—) Rs. 12,82,383

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT	
				MAJOR HEAD TOTAL.	
				Revenue.	Expenditure.
				R	R
Receipts from Indian States . . . . .	77	Receipts . . . . .	362	60,07,187	..
Famine—					
A—Famine Relief . . . . .	78	Expenditure . . . . .	364	..	1,37,05,532
B—Transfers from Famine Relief Fund . . . . .	5 & 6	Receipts and Expenditure . . . . .	31 & 35	6,94,898	4,13,000
Superannuation Allowances and Pensions . . . . .	79	Receipts . . . . .	359	28,87,880	...
" . . . . .	79-A	Expenditure . . . . .	362	...	9,64,88,401
Stationery and Printing . . . . .	80	Receipts . . . . .	365	53,09,232	...
" . . . . .	80-A	Expenditure . . . . .	367	...	1,03,36,888
Miscellaneous . . . . .	81	Receipts . . . . .	369	1,49,94,201	...
" . . . . .	81-A	Expenditure . . . . .	370	...	1,94,92,825
		TOTAL . . . . .		3,00,43,348	14,64,75,946
		Capital Outlay within the Revenue Account.			
Payments of Commuted Value of Pensions . . . . .	79B	Central and Provincial . . . . .	363	...	15,94,597
		TOTAL EXPENDITURE WITHIN THE REVENUE ACCOUNT . . . . .		..	14,80,70,543
		Capital Outlay outside the Revenue Account.			
Payments of Commuted Value of Pensions . . . . .	79-B	Central and Provincial . . . . .	363	...	—11,08,405
Other Provincial Works outside the Revenue Account . . . . .	82	Provincial . . . . .	371	...	—1,52,877
Bombay Lands Scheme . . . . .	83	Central . . . . .	372	..	..
Payments to Retrenched Personnel . . . . .	84	Provincial . . . . .	374	...	—21,101
		TOTAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT . . . . .		...	—12,82,383

---

**Section J.—Miscellaneous.**

The Section covers all miscellaneous receipts and expenditure in the Civil Department, which are not directly attributable to any regularly constituted Department of Government. It includes expenditure under Famine Relief, but excludes Exchange so far as it is distributed over the different Sections concerned. The residual balance of exchange adjustments of each year is transferred to this Section; see Note on page 438.

2. Cash contributions and other payments due from or by Indian States, which under section 146 of the Government of India Act, 1935, have been placed at the disposal of the Central Government by His Majesty, are also brought to account in this Section under a separate major head "XLII—Receipts from Indian States".

**Section JJ.—Miscellaneous.**

This Section includes the capital major heads "82—Other Provincial Works outside the Revenue Account", "83—Payments of Commuted Value of Pensions", "84—Capital Outlay on Bombay Lands Scheme" and "85—Payments to Retrenched Personnel".

**XLII.—Receipts from Indian States.**

The revenue recorded under this head represents cash contributions and other payments received from Indian States, under Section 146 of the Government of India Act, 1935, and placed at the disposal of the Central Government.

**No. 77.—DETAILED ACCOUNT of RECEIPTS from INDIAN STATES for the year ended 31st March 1940.**

INDIA GENERAL.	₹	₹	₹
<i>Bhopal Agency :—</i>			
Receipts from Khilchipur	11,134	11,134	
<i>Bundelkhand Agency :—</i>			
Receipts from Ajaigarh	7,014		
„ Bihat	1,867		
„ Charkhari	5,722		
„ Panna	9,965		
„ Paldeo	242		
		24,800	
<i>Eastern Rajputana States Agency</i>			
Receipts from Kotah	2,28,920		
„ Bundi	4,667		
„ Jhalawar	30,000		
		2,63,587	
<i>Indore Agency :—</i>			
Receipts from Holkar	5,884	5,884	
<i>Jaipur Residency and Western Rajputana States Agency :—</i>			
Receipts from Jaipur	4,00,000		
„ Jodhpur	98,000		
„ Lawa	225		
„ Shahpura	10,000		
		4,08,225	
<i>Mewar Residency and Southern Rajputana States Agency :—</i>			
Receipts from Banswara	17,500		
„ Dungarpur	17,500		
„ Partabgarh	27,500		
„ Mewar	2,00,000		
		2,62,500	
<i>Resident in Gwalior :—</i>			
Receipts from Benares	94,000	94,000	
<i>Southern States of Central India and Malwa Agency :—</i>			
Receipts from Barwani	3,390		
„ Ratlam	42,000		
„ Sailana	6,500		
		51,890	
Payments by Amjhara towards cost of Gwalior Contingent	33,019		
„ Bhopal „ Bhopul	1,61,290		
„ Jaora „ Malwa	60,927		
		2,55,236	
Payments made towards the maintenance of Malwa Bhil Corps :			
By Alirajpur	1,271		
„ Dewas	28,474		
„ Dhar	9,003		
„ Jhabua	636		
		40,284	
<i>Deduct—Refunds</i>		20,697	
<b>MADRAS.</b>	<b>TOTAL INDIA GENERAL.</b>		<b>14,96,873</b>
<i>Madras States Agency :—</i>			
Receipts from Cochin	2,00,089		
„ Travancore	7,96,430		
		9,96,519	
<i>Resident in Mysore :—</i>			
Receipts from Mysore	19,11,000	19,11,000	
	<b>TOTAL MADRAS</b>		<b>29,07,519</b>
	<b>Carried over</b>		<b>44,04,392</b>

**J. and J3.—Miscellaneous.**

**No. 77.—DETAILED ACCOUNT of RECEIPTS from INDIAN STATES for the year ended  
31st March 1940—concl'd.**

		<b>R</b>	
		<b>Brought forward</b>	<b>44,04,392</b>
<b>BOMBAY.</b>		<b>R</b>	<b>R</b>
<i>Western India States Agency:—</i>			
Receipts from Cutch . . . . .	82,258		
" Kathiawar . . . . .	5,93,829		
" other States . . . . .	20,881		
		<b>6,96,968</b>	
<i>Gujarat States Agency —</i>			
Receipts from Baroda State . . . . .	4,07,429		
" other States . . . . .	55,613		
		<b>4,63,042</b>	
<i>Deccan States Agency:—</i>			
Receipts from States . . . . .	1,06,828		
Receipts from Jagirdars & others received through Collectors . . . . .	6,784		
		<b>1,06,828</b>	
		<b>6,784</b>	
<i>Deduct—Refunds</i> . . . . .		<b>3,855</b>	
	<b>TOTAL BOMBAY</b>		<b>12,69,767</b>
<b>BENGAL.</b>		<b>R</b>	<b>R</b>
<i>Eastern States Agency:—</i>			
Receipts from Bastar State . . . . .	18,000		
" Chaugbhakar " . . . . .	150		
" Chhuikhudan " . . . . .	5,700		
" Cooch Behar " . . . . .	67,701		
" Jashpur " . . . . .	2,000		
" Kawardha " . . . . .	13,500		
" Khairagarh " . . . . .	29,335		
" Korea " . . . . .	750		
" Nandgaon " . . . . .	26,637		
" Raigarh " . . . . .	5,510		
" Sakti " . . . . .	1,500		
" Saragarh " . . . . .	4,500		
" Surguja " . . . . .	3,500		
" Udaipur " . . . . .	1,200		
" Various other States in Orissa . . . . .	96,142		
		<b>2,76,422</b>	
<i>Deduct—Refunds</i> . . . . .		<b>3,600</b>	
	<b>TOTAL BENGAL</b>		<b>2,72,822</b>
<b>PUNJAB.</b>		<b>R</b>	<b>R</b>
<i>Punjab States Agency.—</i>			
Receipts from Chamba . . . . .	2,307		
" Mandi . . . . .	55,800		
" Suket . . . . .	11,000		
" other States . . . . .	3,104		
		<b>1,00,156</b>	
	<b>TOTAL PUNJAB</b>		<b>1,00,156</b>
<b>ASSAM.</b>			
<i>Manipur States Agency:—</i>			
Receipts from Manipur . . . . .			<b>50,000</b>
<b>Total Receipts from Indian States</b>			<b>60,97,137</b>

**54—Famine.**

Under this general heading are grouped two expenditure heads of account:—

**A.—Famine Relief.****B.—Transfers to Famine Relief Fund.**

The transactions under these heads, together with those under the Receipt head "Transfers from Famine Relief Fund", are exhibited in Accounts Nos. 78 and 98.

2. Under the Devolution Rules made under the Government of India Act, 1919, Provincial Governments were required to establish and maintain a Famine Relief Fund by annual assignment from their revenues. The provision of the annual assignment was optional when the accumulated total of the fund amounted to a prescribed sum. The balance at credit of the Fund was regarded as invested with the Government of India, which paid interest on it, and it was available for expenditure on famine relief proper and on certain conditions on other objects prescribed in the Devolution Rules. The new constitution embodied in the Government of India Act, 1935, contains no provision for a separate Famine Relief Fund and it has been left to Provincial Governments and their Legislatures to take the measures formerly prescribed for them. Provision for the establishment and maintenance of a new fund on somewhat similar lines and the investment of the balances thereof in securities of the Central Government has been made by an Act of the Provincial Legislature in Madras, Bombay, Bengal, United Provinces, Bihar, Central Provinces and Berar, North-West Frontier Province, Orissa and Sind. The Punjab Government has decided to continue the Famine Relief Fund but has considered it unnecessary to have an Act of the Legislature to constitute the new Fund. There are no Famine Relief Funds in Assam and Coorg.

The transactions of the Famine Relief Funds are exhibited in Account No. 98, which shows the balances at credit of the Funds at the end of the year 1939-40.





**XLIV and 55—Superannuation Allowances and Pensions.****GENERAL.**

Pensions and gratuities paid from the revenues of Government fall into two main classes according as they are paid to officers who have retired from Government service or to the surviving families of deceased officers.

2. The accounts under this head are complicated by the appearance in the books of subscriptions to a number of old Funds which are closed for new subscribers but to which old members continue to subscribe. These abolished Funds include the Military Orphan and the Medical Retiring Funds, which have been replaced by the Indian Military Service Family Pension Fund, the accounts of which appear in the books of Defence Services; and the Bengal, Bombay and Madras Civil Funds, which have been replaced by the Indian Civil Service Family Pension Fund.

3. Before 1st April 1936, the receipt and charges under the Indian Civil Service Family Pension Regulations formed part of the revenue and expenditure of the Central Government. Since 1st April 1936 these transactions have been funded, and now only the Government's share of the pensionary charges is adjusted under the head "Indian Civil Service Family Pensions".

**REVENUE.**

4. Apart from the transactions of the abolished Funds mentioned above, the subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules, and contributions received from Foreign Governments, etc., in respect of the pensions of officers lent to them, constitute the main items of revenue under this head.

**EXPENDITURE.**

5. Expenditure on superannuation allowances, pensions and gratuities to retired civil officers of all Departments except Railways and Posts and Telegraphs is recorded under this head, besides the contributions to Provident and Service Funds and family pensions paid from Funds merged in Government balances, including the abolished Funds mentioned above. This head is also debited with the annual equated payments to capital on account of commutations of pensions: see paragraph 6 below. Pensions to retired Military officers are charged to the Defence Estimates. In the case of the Irrigation, Salt Section of the Central Excises and Salt Department, Northern India, and other Commercial departments except Railways and Posts and Telegraphs, the pensionary charges debitable to the Commercial heads of account are computed at a percentage on establishment charges, while the actual pensions are recorded under this head. In Railways and Posts and Telegraphs the actual payments are debited to those Departments.

Pensions for distinguished and meritorious services, or granted on political considerations, and pensions paid on account of maintenance of shrines and other items of a similar nature, are also recorded under this head.

The annual instalments whereby gratuity payments to retrenched personnel of the non-commercial civil departments are made good by revenue are also debited to this head, *vide* Note on page 373.

**55-A—Commutation of Pensions financed from Ordinary Revenues.****83—Payments of Commuted Value of Pensions.**

6. All payments on account of commutations of pensions whether made in England or in India, including payments made to other Governments, but excluding payments to the employees in the Railway and Posts and Telegraphs Departments, are brought to account, in the first instance, under the head "83—Payments of Commuted Value of Pensions," which is a capital head outside the Revenue Account, in the books of the Central or the Provincial Government,

as the case may be, and at the end of the year such portion of the expenditure recorded under this head as the Government concerned may decide to meet from current revenues is transferred to the capital major head "55-A—Commutation of Pensions financed from Ordinary Revenues". The net amount debited to the capital major head "83—Payments of Commuted Value of Pensions", after deduction from it of the recoveries, if any, from other Governments, is repaid from revenue either in a lump sum or by a system of equated payments, spread over 15 years, which include interest on the capital invested. Such equated payments are debited to the head "55—Superannuation Allowances and Pensions" or other appropriate major head in the Revenue section of the accounts, by credit to (a) the capital head "83—Payments of Commuted Value of Pensions" for the capital portion of the payments, and to (b) "22—Interest on Debt and Other Obligations" for the interest portion. This procedure is applied *mutatis mutandis* to payments of commuted value of military pensions granted under the Military rules. In Railways and Posts and Telegraphs, the actual payments of commuted pensions are, from 1938-39, debited to the revenue account of those Departments.









Charges in England—											
<i>Secretary of State.</i>											
Superannuation and Retired Allowances—											
India Office, Audit Office and High Commissioner's Establishments	8,11,731	...	...	...	...	...	...	...	...	...	8,11,731
Military and Navy Officers, etc., in respect of Civil employment	13,67,169	669	2,18,041	3,05,468	3,15,432	2,30,632	2,43,932	1,12,194	75,222	87,280	28,64,994
Pensions and allowances paid in respect of other Provident Funds (Military, Medical and Navy Funds)	22,62,897	...	...	...	...	...	...	...	...	...	22,62,897
<i>High Commissioner.</i>											
Superannuation and Retired Allowances—											
India Office, Audit Office and High Commissioner's Establishments	79,861	...	...	...	...	...	...	...	...	...	79,861
Federal and High Court Judges	7,71,890	3,860	1,43,198	1,19,028	1,90,547	96,453	71,311	56,410	962	...	14,68,002
Indian Civil Service	92,03,677	8,704	7,56,076	9,24,302	7,91,606	11,77,229	6,65,397	6,03,889	4,86,287	2,72,212	1,46,22,986
Other Civil Services in India	1,28,07,089	9,938	10,60,134	11,87,410	11,48,990	11,04,036	8,54,407	5,22,390	5,49,453	2,41,607	1,99,86,499
Government Contributions payable under the Indian Civil Service Family Pension Rules	2,92,740	946	4,872	14,159	5,861	10,433	7,904	5,696	6,831	4,394	2,92,776
Pensions paid in respect of the Bengal, Bombay (Proident Branch) and Madras Civil Funds	19,41,896	...	...	...	...	...	...	...	...	...	19,41,896
Pensions of Widows and Families of Officers of the Bengal Pilot Service	39,066	...	...	...	...	...	...	...	...	...	39,066
Gratuities	2,172	...	2,247	161	5	...	98	47	60	...	4,776
Carried over	4,13,20,823	99,752	1,14,44,426	1,26,94,463	1,04,53,060	1,14,13,247	86,90,910	46,15,697	48,60,812	22,56,197	20,46,346
											11,50,76,932



No. 79-A.—ACCOUNT OF SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March 1940—*concd.*

	PROVINCIAL GOVERNMENTS													Total
	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sindh.		
	R	R	R	R	R	R	R	R	R	R	R	R	R	
Brought forward	4,43,29,328	99,752	1,14,44,428	1,26,94,463	1,04,33,060	1,14,13,247	86,80,910	48,15,397	48,80,812	22,56,197	9,38,770	12,21,081	20,48,546	11,50,76,932
Pensions for distinguished and meritorious services	1,000	..	..	..	..	..	..	..	..	..	..	..	..	1,000
Conversion grants in respect of past contributions to Annulies.	30,984	..	..	..	..	..	..	..	..	..	..	..	..	30,984
Compassionate Allowances	93,814	..	18,351	..	36,840	3,027	284	1,087	2,000	560	685	..	..	1,08,288
Other pensionary charges	42	..	..	..	..	..	2,10,968	..	..	..	..	..	..	2,11,006
Loss or gain by exchange	61,761	91	8,606	9,971	9,578	10,196	8,034	5,048	4,271	2,865	567	..	140	1,30,627
Debit—Actual amount of pensions recovered from other Governments	1,63,99,486	..	..	6,04,612	..	..	..	2,44,263	88	..	..	..	..	1,72,46,418
Debit—Pensionary charges transferred to Commercial Departments	1,30,868	..	1,89,759	61,712	93,727	3,96,699	7,12,627	85,359	..	..	54,233	1,39,026	..	19,04,397
Debit—Amount transferred from the Pension Equalisation Fund	..	..	..	..	..	..	..	7,700	..	..	..	..	..	7,700
Total Expenditure under Superannuation Allowances and Pensions.	2,79,97,401	99,843	1,12,72,923	1,20,38,369	1,04,19,751	1,10,39,640	81,87,544	42,94,417	48,67,025	22,69,122	9,06,789	11,62,877	19,09,460	9,64,38,401
Non-voted Charged	1,71,06,613	..	26,81,716	28,90,460	30,17,625	37,04,847	25,92,782	12,58,442	11,68,800	7,66,764	1,39,657	5,95,109	8,16,286	..
Voted Authorized	1,08,90,788	99,843	86,91,107	91,47,769	73,98,126	73,34,793	56,04,762	30,35,975	37,08,225	14,92,858	7,66,132	5,64,768	10,93,174	..



**XLV and 56.—Stationery and Printing.****REVENUE.**

This is essentially an expenditure head, and the revenue recorded in the accounts is rather a set-off against some part of the charges than an independent source of income.

**EXPENDITURE.**

The Commercial Departments, such as the Railways, Posts and Telegraphs and the Salt Section of the Central Excises and Salt Department, Northern India, and, when it exists, the Census Department, pay for their own printing and stationery. The Defence Department also has since 1925-26 been debited with the cost of stationery supplied and printing work done. In the case of other departments of Government, whether Central or Provincial, expenditure on stationery and printing, except for petty purchases of indigenous stationery, is usually brought to account under this head.

2. The bulk of the stationery is purchased in the first instance for the Central Stores which are maintained in Calcutta. The cost of all such purchases, whether made in India or in England, is debited to the Central Government. It is not until the stores are actually issued to Provincial Governments or to Central Departments which have to pay for their supplies that the debits are passed on to the provincial or departmental accounts. The recoveries effected from the paying departments of the Central Government are adjusted by reduction of the Central expenditure on purchase of stationery; while the recoveries from Provincial Governments are shown under the receipt major head "XLV—Stationery and Printing". The recoveries from other Governments for the cost of stationery supplied by Provincial Stores are also shown under the same major head.

3. A new system based on costing principles was introduced in the accounts of Government Presses with effect from 1924-25. Under this system, in addition to the actual cash expenditure on the different sections of the Presses, indirect charges such as pension payments, interest on capital outlay and depreciation on buildings, etc., are worked out and distributed over these sections so as to arrive at the true cost of each section. A Depreciation Reserve has also been opened except in Bihar and Orissa, to which depreciation calculated on the value of the plant, machinery and furniture in use in the Presses during each year is credited, as also the residual book value of plant, machinery and furniture disposed of during the year. This Reserve bears the cost of all machines, etc., replaced during the year. The transactions of the Reserve are shown in Account No. 104, pages 430 to 432.



No. 80-A. ACCOUNT OF EXPENDITURE ON STATIONERY AND PRINTING he year ended 31s arch 940.

	Central Government		Government of Coorg		Government of Madras.		Government of Bombay		Government of Bengal.		Government of United Provinces		Government of Punjab.		Government of Bihar.		Government of Central Provinces and Berar.		Government of Assam		Government of North-West Frontier Province		Government of Orissa		Government of Sind	
	R	Rs	R	Rs	R	Rs	R	Rs	R	Rs	R	Rs	R	Rs	R	Rs	R	Rs	R	Rs	R	Rs	R	Rs	R	Rs
<b>I—Stationery</b>																										
Stationery O and Store	11,44,128	...	...	...	89,230	1,05,765	...	...	...	...	11,386	1,448	8,201	...	...	...	...	...	...	1,900	...	...	...	...	...	13,63,006
Purchase of Stamps	61,63,375	16	8,38,607	6,98,658	...	...	...	...	...	...	7,85,481	...	...	1,92,026	...	...	...	...	...	...	19,698	...	1,40,246	...	...	87,19,628
Stationery supplied by other Governments	816	6,502	316	248	9,80,201	...	...	...	...	...	...	...	5,00,688	181	2,17,104	57,966	78,846	4,307	...	...	...	...	...	...	...	18,41,266
Discount on plain paper used with stamps	622	...	...	...	...	...	...	...	13,062	7,766	3,573	9,624	96	1,298	...	...	...	...	...	...	312	1,626	...	...	...	37,869
Purchase of plain paper used with stamps	...	...	...	...	...	...	...	...	71,007	34,666	...	...	21,621	40,456	9,282	9,480	1,160	10,868	...	...	...	...	...	...	...	1,92,164
Deduct—Value of stationery supplied to other Governments and paying Departments	32,47,327	...	...	...	2,629	...	...	...	...	...	...	...	65,694	7,066	...	...	...	...	...	...	...	...	1,337	...	...	34,40,353
<b>II—Printing.</b>																										
Government Presses	20,86,648	146	10,40,866	6,93,940	12,53,897	8,14,399	5,48,764	5,92,332	8,19,866	1,45,964	1,52,927	97,983	1,40,212	...	...	...	...	...	...	...	...	...	...	...	...	77,54,163
Printing at Private Presses	11,813	...	1,26,576	720	13,650	17,486	16,878	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,969	79	8,967	...	3,00,942
Lithography	976	...	...	...	...	...	...	...	...	...	...	...	19,983	...	...	...	...	...	...	...	...	...	...	...	...	20,929
Cost of printing work done by other Governments	1,04,624	12,100	...	186	3,063	...	...	...	...	...	...	...	4,575	768	...	...	...	...	...	...	...	273	76,269	...	...	2,70,087
Work.	...	...	...	...	...	...	...	...	...	...	4,909	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,909
<b>Total</b>	80,37,543	...	...	8,747	...	...	61,966	67,579	...	...	...	...	...	...	...	...	...	...	...	...	...	37,586	...	...	6,908	28,17,486

Charges in England—													
<i>Secretary of State.</i>													
Other charges . . .	16,163	...	...	...	...	...	...	...	...	...	...	...	16,163
<i>High Commissioner.</i>													
Stationery, Printing and Bookbinding for the High Commissioner's Office . . .	85,477	...	...	...	...	...	...	...	...	...	...	...	85,477
Leave salaries and deputation pay . . .	10,313	...	5,675	...	...	7,931	...	5,138	...	...	...	...	29,061
Starling Overseas Pay . . .	2,133	...	1,168	...	3,930	4,000	688	...	...	...	...	...	11,169
Government retainerhips . . .	380	...	...	...	...	...	...	...	...	...	...	...	380
Stores for India . . .	1,59,223	...	1,36,403	75	20,068	8,675	5,468	8,700	3,680	...	1,532	10,576	3,64,307
Loss or gain by exchange . . .	1,396	...	400	45	61	72	10	50	8	...	8	18	1,997
Total expenditure under Stationery and Printing . . .	63,85,756	19,064	22,07,436	12,67,360	23,61,119	16,98,123	9,87,311	7,22,631	5,44,448	3,11,998	2,43,981	2,93,108	1,60,86,388
<i>J. and J.J.—Miscellaneous.</i>													
Non-Voted . . .	62,188	1,81,086	...	14,610	11,081	...	5,132	...	...	...	...	...	...
Charged . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Voted . . .	18,654	...	...	...	...	...	...	...	...	...	...	...	...
Authorized . . .	63,33,622	20,26,387	12,67,360	23,45,509	10,82,032	9,87,311	7,17,401	6,44,448	2,33,138	3,06,546	2,83,108	3,60,176	...

**XLVI and 57—Miscellaneous.**

These heads cover all transactions of the Civil Department (as distinguished from the Defence and Commercial Departments, the miscellaneous transactions of which are taken to the Defence Services or the commercial major head of accounts concerned) which cannot be brought to account under any of the foregoing descriptive heads. The transactions are exhibited in sufficient detail in Accounts Nos. 81 and 81-A and do not require any further explanation.

The net credit or debit under 'Exchange on Remittance Account' resulting from the year's transactions, which are originally accounted for under that head, is treated at the end of the year as a miscellaneous item of revenue or expenditure of the Central Government. The gain or loss by exchange in respect of transactions under debt, deposit etc., heads of the Provincial Governments is also brought to account under the minor head "Net gain or loss by exchange on Remittance Transactions" in the Provincial Accounts.

No. 81.—ACCOUNT of MISCELLANEOUS RECEIPTS for the year ended 31st March 1940.

PROVINCIAL GOVERNMENTS.														
Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of West Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Total.	
R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Net Gain by Exchange on Remittance Transactions	272,628	...	558	243	427	465	222	133	57	4	24	79	274,628	
Unclaimed deposits	99,877	1,365	2,48,576	9,39,621	4,46,336	5,04,391	3,92,784	1,61,834	50,800	24,319	40,447	37,086	31,07,994	
Sales of land and houses, etc.	1,80,423	...	1,460	...	28,980	89,263	...	1,05,870	1	..	141	...	4,06,452	
Fees for Government audit	2,64,275	...	36,072	97,967	2,10,444	1,02,100	42,817	21,766	12,870	13,437	4,298	3,800	9,57,776	
Receipts arising out of the Military Lands Scheme, Bombay	4,78,820	...	...	...	...	...	...	...	...	...	...	...	4,78,820	
Recoveries of Overpayments	60,380	38	2,07,443	7,24	33,554	8,985	14,989	7,600	5,600	3,493	6,811	18,507	4,99,212	
Collection of payments for services rendered	2,47,492	...	1,61,797	4,80,006	50,718	1,39,689	85,671	41,40	13,363	4,401	3,335	7,134	16,31,279	
Payment to General Revenue by the Posts and Telegraphs Department of losses on Press Traffic, etc.	8,60,000	...	...	...	...	...	...	...	...	...	...	...	8,60,000	
Other Receipts	28,32,049	1,708	45,941	6,16,128	4,40,325	18,48,655	6,38,072	5,60,716	3,97,411	2,45,264	1,92,240	1,38,315	47,90,241	
Receipts in England—	...	...	...	...	...	...	...	...	...	...	...	...	...	
Secretary of State.	...	...	...	...	...	...	...	...	...	...	...	...	...	
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Iran	1,51,219	...	...	...	...	...	...	...	...	...	...	...	1,51,219	
Miscellaneous Receipts	31,934	...	...	...	...	...	...	...	...	...	...	...	31,934	
High Commissioners.	...	...	...	...	...	...	...	...	...	...	...	...	...	
Recoveries of Overpayments	...	...	...	...	...	...	483	...	...	...	...	...	433	
Miscellaneous Receipts	1,63,404	...	334	151	...	5,836	124	213	...	...	...	...	1,62,774	
Loss or gain by exchange	1,647	...	139	169	118	198	107	75	...	...	...	4	2,633	
TOTAL	54,13,118	3,101	15,93,469	21,69,432	11,88,872	26,15,032	11,67,967	9,08,446	4,50,729	2,91,328	3,37,480	1,95,311	1,75,04,760	
Deduct—Refunds	5,32,969	5	1,39,401	3,53,396	2,68,499	1,70,302	2,60,491	2,32,535	66,996	16,666	24,120	15,749	22,10,549	
Total Miscellaneous Receipts	50,70,149	3,096	14,54,068	18,11,196	9,20,374	24,47,730	9,16,466	6,76,911	3,83,814	2,75,662	3,13,310	1,79,469	1,48,94,201	



## No. 81-A.—ACCOUNT OF MISCELLANEOUS EXPENDITURE for the year ended 31st March 1940.

## PROVINCIAL GOVERNMENTS.

	Central Government		Government of Madras		Government of Bombay		Government of Bengal		Government of United Provinces		Government of Punjab		Government of Bihar		Government of Central Provinces and Berar		Government of Assam		Government of North-West Frontier Province		Government of Orissa		Government of Sind		Total.	
	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.	R	Rs.
Donations for charitable purposes	11,211	14,707	75,733		1,53,295		57,421	48,679	42,444	322	2,102	8,301	1,829	737	28,807	4,33,717										
Special Commissions of Enquiry	43,609				22,456		1,29,380	12,867	45,599	355	4,394	16,853	7,823	23,628	2,420	3,08,418										
Payments arising out of the Military Lands Scheme, Bombay	2,012																									
Irrecoverable temporary loans and advances written off	12,314		15,324		2,00,064		5,432	67,683	1,27,610	1,22,292	2,518	13,178	2,62,487													
Expenditure on Air Raddi pre-arrangements	97,266																									
Contributions	3,46,700		1,669	4,23,877	2,66,741		33,41,083	5,61,165	21,30,273	5,61,867	9,32,862	6,77,139	68,287	38,933	2,66,032	1,16,15,648										
Other charges	12,35,982		667	29,244	29,37,788		1,59,327	1,87,094	8,10,836	1,15,701	1,04,361	1,61,362	29,276	24,808	1,37,866	59,57,032										
Charges in England—																										
Secretary of State.																										
Other items	32,137																									
High Commissioner.																										
Miscellaneous charges connected with the supply of stores to India	1,01,426																									
Sterling Overseas Pay					4,103				1,422																	
Leave salaries and deputation pay	12,272																									
Other items	72,047		13	272	335		177	89	87	46	33	68														
Loss or gain by exchange	888		1		1		16	3	7																	
Total Miscellaneous Expenditure	19,60,664	16,766	5,45,951	35,60,710	57,26,939		8,77,469	31,56,218	8,00,583	10,46,965	8,77,103	3,69,804	89,073	4,66,990	1,84,02,825											
Non-voted Charged	4,97,576		4,520		9,399		25,920		41,622	300		2,66,169			309	1,00,180										
Voted Authorized	14,71,988	16,766	5,38,431	35,51,311	37,01,010		8,77,469	31,16,596	8,00,283	10,46,665	8,77,103	3,69,495	88,044	4,66,681	1,84,02,825											

(c) Includes a sum of Rs. 26,00,000 transferred to Special Development Fund.

**82.—Capital Account of Other Provincial Works Outside the Revenue Account.**

This head is intended for the record of capital expenditure of an occasional nature undertaken from borrowed funds by Provincial Governments in departments in which such expenditure is not customary.

The expenditure to end of the year under this head in Bihar represents the Provincial Government's share of the expenditure incurred in repairing damage caused by the earthquake of 1934 to Irrigation works for which no capital and revenue accounts are kept (see also Note on page 334).

**NO. 82 —ACCOUNT OF CAPITAL EXPENDITURE ON OTHER PROVINCIAL WORKS OUTSIDE THE REVENUE ACCOUNT during and to end of the year 1939-40.**

	EXPENDITURE DURING THE YEAR		Expenditure to end of the year.
	Charged.	Voted	
Provincial Governments.	R	R	R
GOVERNMENT OF BOMBAY.			
Excise :—			
Construction of quarters and peons' lines for Excise Department . . . . .			19,963
Payment of Compensation for Plant of the Dhulia Distillery . . . . .			2,00,000
Purchase of Sewer Dockyard . . . . .			68,773
Industries :—			
Value of Acetone Factory Buildings at Nashik . . . . .			17,39,012
TOTAL			20,47,748
GOVERNMENT OF THE UNITED PROVINCES.			
Land Revenue :—			
Original Works . . . . .	...	..	2,01,552
General Administration :—			
Construction of Buildings . . . . .	..	...	26,50,858
Establishment . . . . .	.	.	97,438
Education :—			
Electric Installation in the Thomason College, Roorkee . . . . .	.	—	53,608
TOTAL	..	..	30,03,456
GOVERNMENT OF BIHAR.			
Reconstruction of and Repairs to Government property damaged by Earthquake . . . . .	..	...	3,72,667
GOVERNMENT OF THE CENTRAL PROVINCES AND BEHAR.			
Stationery and Printing :—			
Capital outlay on purchase of machinery . . . . .	...	...	1,60,821
GOVERNMENT OF SIND.			
Land Revenue :—			
Development of Artillery Maidan, Karachi . . . . .	...	32,925	4,08,099
Deduct—Receipts and recoveries on Capital Account . . . . .	..	1,85,802	
Industries :—			
Contribution towards the pay of the Senior Assistant Consulting Surveyor to Government . . . . .	...	...	3,600
TOTAL	...	—1,52,877	4,11,699
TOTAL PROVINCIAL GOVERNMENTS	...	—1,52,877	59,96,391

### 84.—Capital Outlay on Bombay Lands Scheme.

This capital major head was opened in the accounts for 1927-28 for the adjustment of amounts payable to the Government of Bombay for re-claimed lands at Colaba taken over by the Government of India for the use of the Defence Department. It was intended to pay for this land out of the sale proceeds of certain properties held by the Defence Department under a scheme for the sale and exchange of lands in Bombay and the construction of new military buildings, previously known as the Bombay Military Lands Scheme. In view, however, of the general fall in land values, it was found impossible to dispose of these properties at a sufficient price. It was, therefore, decided to terminate the Military Lands Scheme as such and to transfer the remaining Military properties for gradual disposal to the Government of India in the Finance Department. Under this arrangement, the Defence Department has been relieved of the responsibility for meeting the debt due to the Government of Bombay in return for the surrender to the Finance Department of the properties from the sale of which they had hoped to finance the remaining items in the new building programme. The Finance Department will take such steps as they may consider most likely to extract the maximum return from these properties, either by lease or sale, and all realisations will go towards reduction of the interest charge on the capital debt and possibly of the capital debt itself. If, later on, some residuary loss is found to be inevitable, the question will have to be considered whether it should be written off to revenue and if so, in what manner.

The sum payable to the Bombay Government which amounted to Rs. 2·27 crores has been paid by cancelling an equivalent amount of loan taken by that Government from the Government of India in 1923-24, and this together with a sum of Rs. 5,76,086 on account of interest on the capital sum and the cost of arbitration made up the total debit of Rs. 2,33,03,566 brought to account under the above capital major head. Two separate minor heads "Receipts Payments arising out of the Military Lands Scheme" have been opened under "XLVI and 57—Miscellaneous" to record receipts and charges connected with the properties transferred to the management of the Finance Department. A *pro forma* account is also maintained in order to deduce the net receipt arising out of the properties from year to year and the balance, if any, available for transfer to the capital major head in reduction of debits brought to account under that head.

The properties consisted of 95 plots covering an area of approximately 1,50,000 square yards. Of these, up to the end of 1939-40, 42 plots with a superficial area of about 70,000 square yards have been disposed of, mostly on 999 year leases and a premium of over Rs. 58½ lakhs has been obtained.

### No. 83.—ACCOUNT of CAPITAL OUTLAY on BOMBAY LANDS SCHEME during and to end of the year 1939-40.

	Expenditure during the year.	Expenditure to end of the year.
	₹	₹
<b>Central Government.</b>		
<b>BOMBAY</b>		
Cost of Land taken over for Defence Services		2,33,03,566
<i>Deduct</i> —Receipts and recoveries on Capital Account		1,91,731
<b>TOTAL</b>		2,31,11,835

**85.—Payments to Retrenched Personnel.**

This capital major head was opened in the accounts for the year 1931-32 for the adjustment of payments of gratuities to retrenched personnel whether under the ordinary rules or under the special orders issued for regulating the conditions of discharge or retirement of Government servants in connection with the retrenchment programme of the Central Government. The payments recorded under this head were to be written back to revenue in five years commencing from the year succeeding the year of payment. The annual debits to revenue in connection with these gratuity payments, so far as they related to Non-Commercial Civil Departments, have been taken to the minor head "Gratuities" subordinate to the major head "55—Superannuation Allowances and Pensions", but such debits relating to Commercial Departments other than Railways, for which Capital and Revenue Accounts are kept, have been taken to a separate sub-head under "Working Expenses" of the Commercial Department concerned. In Railways the payments of gratuities are debited in full under the detailed Revenue head of account concerned.

2. The cost of leave and travelling allowances granted to retrenched personnel of the Civil Department has been recorded under "63—Extraordinary Charges" (*vide* page 389), while similar charges relating to Commercial Departments are debited to "Working Expenses" of the Department concerned. Payments of pensions including commutations have been taken to the ordinary heads of account.

3. Similar accounting arrangements have been adopted by some of the Provincial Governments.

4. The Central Government has decided to meet all payments of gratuities to retrenched personnel direct from revenue with effect from 1938-39.

No. 84.—ACCOUNT of PAYMENTS to RETRENCHED PERSONNEL during and to end of the year ended  
31st March 1940.

	PROVINCIAL GOVERNMENTS.					TOTAL.
	Government of United Provinces.	Government of Bihar.	Government of Assam.	Government of Orissa.	Government of Sind.	
	R	R	R	R	R	R
Civil (Non-Commercial) . . . . .	.	1,170	—60	.	..	1,110
Mil (Commercial) . . . . .	...	.	...	...	...	..
Total Payments during the year . . . . .	.	1,170	—60	...	..	1,110
Deduct—Repayments out of revenue . . . . .	14,995	3,964	2,079	30	1,143	22,211
Net Expenditure outside the Revenue Account during the year . . . . .	—14,995	—2,794	—2,139	—30	—1,143	— 21,101
Non-voted Charged . . . . .	—2,139	—75	...	...	...	—3,264
Voted Authorized . . . . .	—11,806	—2,719	—2,139	—30	—1,143	—17,937
Total Expenditure to end of 1939-40 . . . . .	1,14,720	38,919	46,112	150	50,702	2,50,603
Deduct—Repayments out of revenue . . . . .	1,06,865	33,080	45,619	90	50,702	2,36,356
Net Expenditure outside the Revenue Account to end of the year . . . . .	7,855	5,839	493	60	...	14,247

## FINANCE AND REVENUE ACCOUNTS.

1939-40.

## Section K.—Defence Services.

Revenue, Rs. 72,51,588. Expenditure, Rs. 50,20,42,722.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				R	R	R
General . . . .	85	General Summary of Defence Services	376	49,53,91,134	..	.
Defence Services—Effective	86-A.	Account of Receipts . . .	378	..	9,28,438	..
.. .. .	86-B.	.. of Charges . . .	379	..	..	41,56,44,121
Defence Services—Non-effective.	87-A.	Abstract Account of Receipts . .	381	..	63,23,150	..
.. .. .	87-B.	.. .. of Charges . .	381	..	..	8,60,08,601
.. .. .	87-C.	Detailed Account of Receipts . .	382	..	..	..
.. .. .	87-D.	.. .. of Charges . .	383 & 384	..	.	.
		Total .		..	72,51,588	50,20,42,722

**No. 85.—GENERAL SUMMARY OF DEFENCE SERVICES during the year ended 31st March 1940.**

	GROSS EXPENDITURE.	RECEIPTS.	NET EXPENDITURE.
	R	R	R
Defence Services—Effective . . . . .	41,56,44,121	9,28,438	41,47,15,683
Defence Services—Non-effective . . . . .	8,69,98,601	63,23,150	8,06,75,451
Total . . . . .	50,26,42,722	72,51,588	49,53,91,134

The term 'Military Services' previously applied in relation to these accounts was with effect from 1933-34 changed to 'Defence Services' as it was held that the former nomenclature tended to obscure the fact that it covered expenditure on the Royal Air Force and the Royal Indian Navy as well as on the Army; and as a result of the recommendations of the Army Retrenchment Sub-committee the following changes were also introduced in these accounts from 1933-34 :—

- (1) Abolition of the separate Major heads for Marine and Military Engineer Services and the opening of two new Major heads to record Non-effective Services and connected receipts.
- (2) Alteration of the nomenclature of the Military Reserve Fund to Defence Reserve Fund.

Under this arrangement the revised Major heads for Defence Services were as under :—

- (a) XLVII/58.—Defence Services—Effective.
- (b) XLVIII/59.—Defence Services—Non-effective.
- (c) 60.—Transfers to/or from Defence Reserve Fund.

Naval and Military Engineer Services receipts and charges which were formerly recorded under independent Major heads were under the above arrangement exhibited under separate main heads under XLVII/58.—Defence Services—Effective and XLVIII/59.—Defence Services—Non-effective.

Upto 1938-39, the Major Heads XLVII and 58-Defence Services-Effective recorded all receipts and charges connected with the Army in India, including the Air Forces, the Naval and the Military Engineer Services, other than non-effective charges and connected receipts which are recorded under two separate major heads XLVIII and 59-Defence Services—Non-effective. The receipts and charges were distributed over twelve main heads, the charges heads being denoted by Arabic and the receipts heads by Roman numerals. In addition to these Main Heads 1/I to 12/XII, a fresh "Old Main Head" XV "Miscellaneous receipts allocated to His Majesty's Government" was also opened under Major Head XLVII—Defence Services—Effective, during the course of the year, to record donations transferred to Defence Services from His Excellency the Viceroy's War Purposes Fund by Indian States, private individuals etc., in relief of Imperial War expenditure.

2. In consequence of the present war, an agreement was reached with His Majesty's Government that the whole of Defence services charges (Effective) incurred by India with effect from the 1st April 1939 and connected receipts should be apportioned between British and Indian revenues in accordance with the following settlement :—

**A. To be allocated finally to Indian revenues—**

- (1) a fixed sum of Rs. 36,76,63,000 per annum representing the normal net effective cost of the Army in India under peace conditions;
- (2) a variable amount to allow for rise in prices, pay levels, etc., during the war,
- (3) the cost of such war measures as can be regarded as purely Indian liabilities by reason of their having been undertaken by India in her own interests; and
- (4) a non-recurring payment in 1939-40 of Rs. 1 crore towards the extra cost of maintaining India's External Defence Troops overseas.

**B. To be borne by His Majesty's Government—**

The amount by which the total net Defence expenditure (Effective) incurred by India exceeds the aggregate of the items under A.

3. As a result of this agreement, the previous Main Heads 1/I to 12/XII and XV under Major Heads 58, XLVII—Effective were abolished with effect from the 1st April 1939. These are now termed "Old Main Heads" when it is necessary to refer to them. The revised heads adopted under these major heads from the same date both for the budgeting and accounting for receipts and charges of the Defence Services—Effective—adjustable against Indian revenues are given below :—

"New Main Head" 1. Normal cost of Defence Services.

"New Main Head" 2. Lump provision for increase in prices.

"New Main Head" 3/III. War measures chargeable to Indian revenues.

4. The main and other heads under the Major Head 59, XLVIII—Non-effective remain unchanged. The Major Head 60—Transfers from/to the Defence Reserve Fund has, however, been abolished from 1st April 1939.

5. In giving effect to the agreement, the entire receipts and charges of the Defence Services other than those adjustable direct under the New Main Head 3/III and Major Head 59, XLVIII—Non-effective, are in the first instance credited and debited respectively to His Majesty's Government through the London Account Current.

**XLVII/58—Defence Services—Effective.***Receipts in India.*

1. The only receipts brought to account under Major Head XLVII are those on account of donations to His Excellency the Viceroy's War Purposes Fund by Indian States, private individuals, etc., for purposes relating to Indian War Measures, which are transferred to the Defence Services Account, and other Miscellaneous credits appertaining to such measures, which are finally brought to account under new Main Head III.

*Expenditure in India.*

2. The charges under Major Head 58 are distributed over three Main Heads. A brief description of each of these Heads is given below :—

*Head 1. Normal cost of Defence Services.*—Under this head a fixed sum of Rs. 36,76,63,000 per annum representing the normal net effective cost of the Defence Services in India under peace conditions is charged finally to Indian revenues. At the end of each month a sum equivalent to 1/12th of the above fixed sum is credited to His Majesty's Government by *contra* debit to this head.

*Head 2. Lump provision for increase in prices.*—This head is intended to record debits on account of rise in prices and pay levels, etc., during the War in respect of the normal defence forces of India. The amount debited to this head is credited *per contra* to His Majesty's Government.

*Head 3. War Measures chargeable to Indian revenues.*—This head is intended for recording all charges (both cash and stores) connected with the cost of such war measures as are regarded as purely Indian liabilities by reason of their having been undertaken by India in her own interests. Credit is also afforded to His Majesty's Government by *per contra* debit to this head in respect of the cost of stores issued in connection with the Indian War measures, as also in respect of the non-recurring payment in 1939-40 of Rs. 1 crore towards the extra cost of maintaining India's External Defence Troops overseas.

*Receipts and Expenditure in England.*

3. Prior to 1st April 1937, all transactions in England relating to Defence Services were adjusted as far as possible under final heads in the Home Accounts. This procedure has been changed from 1st April 1937 and all English transactions, with the exception of those representing genuine sterling liabilities or assets, are now passed on to India through the Remittance Accounts to be brought to account along with similar transactions in this country.

The expenditure and receipts are classified *pro forma* under the old Main Heads 1/I to 12/XII and XV. The entire receipts and charges thus brought to account (excepting <sup>charges</sup> <sup>debt</sup> <sup>able</sup> <sup>to</sup> <sup>new</sup> <sup>Main</sup> <sup>Head</sup> <sup>3/III</sup> <sup>which</sup> <sup>are</sup> <sup>finally</sup> <sup>adjusted</sup> <sup>in</sup> <sup>the</sup> <sup>Indian</sup> <sup>accounts</sup>) are credited and debited respectively to His Majesty's Government through the Outward London Account Current.



No. 86-A.—ACCOUNT OF DEFENCE SERVICES—EFFECTIVE ; RECEIPTS for the year ended 31st March 1940.

HEADS OF RECEIPTS.	ENGLAND.		
	INDIA.	Sterling first converted into Rs. at £1 = Rs. 13½ and then exchange added.	TOTAL INDIA AND ENGLAND.
	R	R	R
<b>XLVII—Defence Services—Effective.</b>			
III.—War measures chargeable to Indian revenues	9,21,953	6,485	9,28,438
 Total Defence Services—Effective : Receipts	 9,21,953	 6,485	 9,28,438

## No. 86-B.—ACCOUNT OF DEFENCE SERVICES—EFFECTIVE; CHARGES for the year ended 31st March 1940.

HEADS OF EXPENDITURE.	ENGLAND.		
	INDIA.	Sterling first converted into Rs. at £1 = Rs. 13½ and then exchange added.	TOTAL INDIA AND ENGLAND
<b>58—Defence Services—Effective.</b>			
	R	R	R
1. Normal cost of Defence Services . . . . .	36,76,63,000		36,76,63,000
2. Lump provision for increase in prices . . . . .	1,18,95,587		1,18,95,587
3. War measures chargeable to Indian revenues . . . . .	3,60,34,425	51,109	3,60,85,534
<b>Total Defence Services—Effective : Charges</b>	<b>41,55,93,012</b>	<b>51,109</b>	<b>41,56,44,121</b>

**XLVIII<sub>56</sub> Defence Services—Non-effective.**

1. Non-effective charges are classified under three main heads, 1, 2 and 3, to exhibit separately the transactions on account of the Army, Air Forces and Navy respectively. The corresponding receipts are shown under heads I, II and III.

2. Non-effective charges consist in the discharge of liabilities in connection with individuals who are no longer in service and are practically restricted to the payment of pensions and gratuities; but rewards for military services which frequently involve disbursements to officers and men actually serving are, on account of their general similarity to pensions and gratuities, also classified as non-effective charges.

3. The two main classes of pensions are :—

- (1) retired, wound and invalid pensions, and
- (2) family pensions.

Pension contributions in respect of officers and others recovered from the Colonial and Foreign Governments are credited as receipts. Rewards for military services include, besides the cost of decorations, medals, etc., the cost of annuities and gratuities granted for meritorious services.

4. The expenditure exhibited in the Home Accounts is mainly on account of pensions and gratuities paid in England and medical treatment of retired officers, etc. The contributions paid by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc., are credited to Major Head XLVIII—Non-effective—Main Head 1—Army.

**No. 87-A.—ABSTRACT ACCOUNT of XLVIII—DEFENCE SERVICES—NON-EFFECTIVE ;  
RECEIPTS for the year ended 31st March 1940.**

Heads of Receipts.	Receipts in India.	Receipts in England. Sterling first converted into Rs. at £1 = Rs. 13½ and then exchange added.	Total India and England.
	R	R	R
Head I.—Army . . . . .	8,46,189	37,67,941	46,14,130
Head II.—Air Forces . . . . .	7	17,02,355	17,02,362
Head III.—Royal Indian Navy . . . . .	193	6,465	6,658
Total Defence Services—Non-effective Receipts .	8,46,389	54,76,761	63,23,150

**No. 87-B.—ABSTRACT ACCOUNT of 59—DEFENCE SERVICES—NON-EFFECTIVE ;  
CHARGES for the year ended 31st March 1940.**

Heads of Expenditure.	Charges in India.	Charges in England. Sterling first converted into Rs. at £1 = Rs. 13½ and then exchange added.	Total India and England.
	R	R	R
Head 1.—Army . . . . .	3,82,22,586	4,77,59,367	8,59,81,953
Head 2.—Air Forces . . . . .	14,541	62,532	77,073
Head 3.—Royal Indian Navy . . . . .	1,81,296	7,58,279	9,39,575
Total Defence Services—Non-effective : Charges .	3,84,18,423	4,85,80,178	8,69,98,601

No. 87-C.—DETAILED ACCOUNT of DEFENCE SERVICES—NON-EFFECTIVE; RECEIPTS  
for the year ended 31st March 1940.

Heads of Receipts.

Main Head I—Army.

	R
A.—Rewards for Military Services . . . . .	1,719
B.—Pensions . . . . .	8,44,470
C.—Receipts in England—	
Secretary of State . . . . .	37,53,263
High Commissioner . . . . .	430
D.—Loss or gain by exchange . . . . .	14,248
Total Receipts under Head I—Army . . . . .	46,14,130

Main Head II—Air Forces.

A.—Receipts in India . . . . .	7
B.—Receipts in England—	
Secretary of State . . . . .	16,99,400
C.—Loss or gain by exchange . . . . .	2,955
Total Receipts under Head II—Air Forces . . . . .	17,02,362

Main Head III—Royal Indian Navy.

A.—Pensions . . . . .	193
B.—Receipts in England—	
Secretary of State . . . . .	6,248
High Commissioner . . . . .	200
C.—Loss or gain by exchange . . . . .	17

TOTAL RECEIPTS UNDER HEAD III—ROYAL INDIAN NAVY 6,658

**No. 87-D.—DETAILED ACCOUNT of DEFENCE SERVICES—NON-EFFECTIVE ; CHARGES for the year ended 31st March 1940.**

<b>Main Head 1—Army.</b>		<b>R</b>	
<b>A.—Rewards for Military Services.</b>			<b>18,32,761</b>
<b>B.—Pensions.</b>			<b>3,63,89,825</b>
	<b>Secretary of State.</b>	<b>High Commissioner.</b>	<b>Total.</b>
<b>C.—Charges in England—</b>	<b>R</b>	<b>R</b>	<b>R</b>
Payment to War Office in respect of retired pay, etc., of British Forces for service in India . . . . .	1,67,47,566	..	1,67,47,566
Pensions and gratuities to Europeans and their families . . . . .	2,79,70,546	14,04,106	2,93,74,652
Pensions and gratuities to Indians and their families . . . . .	9,896	12,576	22,472
Miscellaneous, Military decorations and medals, medical treatment of retired officers, etc. . . . .	14,23,889	1,630	14,25,519
<b>Total Sub-Head C. . . . .</b>	<b>4,61,51,897</b>	<b>14,18,312</b>	<b>4,75,70,209</b>
<b>D.—Loss or gain by exchange</b>			<b>1,89,158</b>
<b>Total CHARGES UNDER HEAD 1—ARMY</b>			<b>8,59,81,953</b>

**No. 87-D.—DETAILED ACCOUNT of DEFENCE SERVICES—NON-EFFECTIVE ; CHARGES**  
for the year ended 31st March 1940—*concl'd.*

<b>Main Head 2—Air Forces.</b>		<b>R</b>
<b>A.—Rewards for Military Services.</b>		288
<b>B.—Pensions.</b>		14,253

	Secretary of State.	High Commissioner.	Total.
<b>C.—Charges in England—</b>	<b>R</b>	<b>R</b>	<b>R</b>
Payment to Air Ministry for retired pay of Air Force British personnel for service in India . . . . .	56,047	6,334	62,381
Pensions (National Health Insurance) . . . . .		28	28
<b>Total Sub-Head C</b>	<b>56,047</b>	<b>6,362</b>	<b>62,409</b>
<b>D.—Loss or gain by exchange</b>			123

**TOTAL CHARGES UNDER HEAD 2—AIR FORCES** **77,073**

<b>Main Head 3—Royal Indian Navy.</b>		<b>1,81,296</b>
<b>A.—Pensions.</b>		

	Secretary of State.	High Commissioner.	Total.
<b>B.—Charges in England—</b>	<b>R</b>	<b>R</b>	<b>R</b>
Royal Indian Navy Retired pay and Miscellaneous pensions . . . . .	6,91,749	63,438	7,55,187
<b>C.—Loss or gain by exchange .</b>			3,092

**TOTAL CHARGES UNDER HEAD 3—ROYAL INDIAN NAVY** **9,39,575**

**Section L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.**

Revenue Rs. 3,06,49,712.

Expenditure Rs. 3,05,71,128.

Major Head.	No. of Account.	Detail of accounts.	Page.	Amount of each account.	
				Major Head Total.	
				Revenue.	Expenditure.
				R	R
Grants-in-aid from Central Government.	88	Receipts—			
		Provincial . .	386	3,04,16,200	.
Grants-in-aid to Provincial Governments.	88	Expenditure—			
		Central . .	386	..	3,04,16,200
Miscellaneous Adjustments between Central and Provincial Governments.	89	Receipts—Central and Provincial.	387	5,33,512	..
	89	Expenditure—Central and Provincial.	387	..	1,54,928
		Total .		3,09,49,712	3,05,71,128

This section records the grants-in-aid payable by the Central Government to Provincial Governments under Section 142 of the Government of India Act, 1935, and such miscellaneous adjustments between the Central and Provincial Governments in respect of services rendered or contributions made by the one to the other as cannot conveniently be exhibited under the appropriate revenue or service heads. Grants-in-aid to Coorg from the Central Government are also brought to account in this section.



No. 88.—ACCOUNT of GRANTS-IN-AID from CENTRAL GOVERNMENT to PROVINCIAL GOVERNMENTS during the year ended 31st March 1940.

			₹
Grants-in-aid to the Government of United Provinces. . . . .			25,00,000
Do.	Do.	Assam . . . . .	30,00,000
Do.	Do.	North-West Frontier Province . . . . .	1,00,00,000
Do.	Do.	Orissa . . . . .	43,00,000
Do.	Do.	Sind . . . . .	1,05,00,000
Do.	Do.	Coorg . . . . .	1,16,200
Total . . . . .			3,04,16,200
Non-voted . . . . .			3,03,00,000
Voted . . . . .			1,16,200

No. 89.—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL AND PROVINCIAL GOVERNMENTS during the year ended 31st March 1940.

RECEIPTS.		R
Central Government . . . . .		Nd
Provincial Governments—		
Contributions by the Central Government on account of Agency functions in connection with the Petroleum and Explosives Acts—		
Madras . . . . .		26,676
Bombay . . . . .		24,783
Bengal . . . . .		29,536
United Provinces . . . . .		20,833
Punjab . . . . .		6,907
Bihar . . . . .		15,769
Central Provinces and Berar . . . . .		12,195
Assam . . . . .		3,566
North-West Frontier Province . . . . .		968
Orissa . . . . .		1,885
Sind . . . . .		11,810
Contribution by the Central Government to the Government of the Punjab towards the cost of administration of the Baluch tribal area west of Dera Ghazi Khan District . . . . .		(a) 3,00,000
Payments by the Central Government to the Government of the Punjab for Agency Work in connection with passports . . . . .		(b) 78,584
Total . . . . .		5,33,512
EXPENDITURE.		R
Central Government—		
Contributions to the Provincial Governments on account of Agency functions in connection with the Petroleum and Explosives Acts :—		
Madras . . . . .		26,676
Bombay . . . . .		24,783
Bengal . . . . .		29,536
United Provinces . . . . .		20,833
Punjab . . . . .		6,907
Bihar . . . . .		15,769
Central Provinces and Berar . . . . .		12,195
Assam . . . . .		3,566
North-West Frontier Province . . . . .		968
Orissa . . . . .		1,885
Sind . . . . .		11,810
Total . . . . .		1,54,928
Non-voted . . . . .		1,54,928
Voted . . . . .		
Provincial Governments . . . . .		Nd

(a) The corresponding expenditure has been adjusted under "34—Tribal Areas" in the Central Section of the Punjab Accounts.

(b) The corresponding expenditure has been adjusted under "36—External Affairs" in the Central Section of the Punjab Accounts.

L.—Contributions, etc.



**Section M.—Extraordinary Items.**

Revenue, Rs. 4,88,94,450.

Expenditure, Rs. 8,07,36,653

Major Head.	Number of Account.	Detail of Accounts.	Page.	Amount of each account.	
				Major head total.	
				Revenue.	Expenditure.
				R	R
Extraordinary Receipts	90	Receipts . . .	390	4,75,08,529	..
Extraordinary Charges.	90A	Expenditure .	391		15,29,746
Receipts connected with the War, 1939.	91	Receipts	392	13,85,921	.
Expenditure connected with the War, 1939.	91A	Expenditure	392		14,80,675
Transfer to Revenue Reserve Fund .	91B	Expenditure—Central	393	.	7,77,16,233
		Total .		4,88,94,450	8,07,36,653

This Section records receipts and expenditure of a non-recurring character which it may be desirable to distinguish from the ordinary revenues and expenditure of the Central and Provincial Governments. The receipts do not include receipts of a capital nature connected with expenditure already debited to a capital head, which are recorded by deduction from expenditure debited under that head, but include the annuity receipts from the Government of Burma. The expenditure includes also the cost of leave salaries and travelling allowances granted to retrenched personnel of the Non-Commercial Civil Departments, *vide* Note on '85—Payments to Retrenched Personnel' on page 373.

2. The cost of restoring the property and finances of Local Bodies and Non-Government Institutions affected by the Bihar earthquake of 1934 has been brought to account in this section in the Provincial section of the Account, the amount appropriated from the deposit head 'Deposit Account of the Fund for Restoration of Earthquake Damage' being credited as a receipt of the Provincial Government.

All civil expenditure connected with the Quetta earthquake of 1935 has also been brought to account in this Section.

3. Two new major heads "LII—Receipts connected with the War, 1939" and "64—Expenditure connected with the War, 1939" have been opened in this Section for the record of receipts and expenditure connected with the War other than those adjustable in the accounts of the Defence Services. Unless there are special reasons to the contrary, the ordinary increase in expenditure in other departments due to War work is debited to the department concerned and not to the head "64—Expenditure connected with the War, 1939". The extra expenditure incurred by a Provincial Government as a result of the War, which is recovered from the Government of India, is, pending allocation to the special War head, debited to the detailed head "Charges incurred as a direct result of the War" opened under the Major head "63—Extraordinary Charges". Recoveries from the Central Government are accounted for as a deduct entry "Deduct—Recoveries of War charges" under the same head.

4. The revenue surplus of the Central Government for the year 1939-40, which amounted to Rs. 7,77,16,233 has been transferred to the deposit head 'Revenue Reserve Fund' by debit to the head '64-A—Transfer to Revenue Reserve Fund' (*vide* Note on Revenue Reserve Fund on page 428).

**M.—Extraordinary Items.**

No. 90.—ACCOUNT of EXTRAORDINARY RECEIPTS credited to REVENUE during the year ended 31st March 1940.

	Central Government.	PROVINCIAL GOVERNMENTS					Total.
		Government of Bombay.	Government of Bengal.	Government of Punjab.	Government of Bihar.	Government of Sind.	
	R	R	R	R	R	R	R
Annuity Receipts from Government of Burma.	2,95,55,964	.	..	.	.	.	2,95,55,964
Sale of land . . . . .		1,04,544		41,37,182		85,60,176	1,28,01,862
Sale of other Government assets	6,30,000		..	14,778	...	...	6,44,778
Other items . . . . .	5,017	2,09,490	(a) 41,85,142	30,506	(b) 1,44,397		45,74,551
Receipts in England— High Commissioner . . . . .	31	...	...	...	...	...	31
	3,01,91,012	3,14,084	41,85,142	41,82,410	1,44,397	85,60,176	4,75,77,171
Deduct—Refunds . . . . .	...	...	...	19,651		43,991	63,642
Total Extraordinary Receipts.	3,01,91,012	3,14,084	41,85,142	41,62,759	1,44,397	85,11,185	4,75,06,529

(a) Represents the market value of securities credited to general balances on the provincialisation of the Official Assam's Office and the Steam Boilers Inspection Fund.

(b) Represents amount appropriated from the deposit head "Deposit account of the Fund for restoration of Earthquake Damage."

No. 90-A.—ACCOUNT of EXTRAORDINARY Charges met from ordinary Revenues during the year ended 31st March 1940.

	PROVINCIAL GOVERNMENTS							Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of Bihar	Government of Orissa	
	R	Rs	R	R	R	R	R	R
Charges incurred as a direct result of War			4,108	1,07,514	5,52,247	2,43,453	..	9,07,317
Deduct—Recoveries of War charges	...	..	4,108	1,07,514	2,54,946	17,155		3,83,718
Expenditure on Retrenched Personnel	..	56,785		1,084				57,819
Expenditure in connection with the earthquakes of 1934 and 1935	2,68,418	...	..			1,44,397	..	4,12,815
Transfer to the Fund for Orissa Buildings	...	..	...				3,94,957	3,94,957
Expenditure on account of restoration of lands forfeited during Civil Disobedience Movement	...	...	..	1,37,385	...		...	1,37,385
Charges in England—								
<i>High Commissioner.</i>								
Sterling overseas pay	...	...	...	...	...	3,164	...	3,164
Loss or gain by exchange	...	...	...	...	...	6	...	6
<b>Total Extraordinary Charges</b>	<b>2,68,418</b>	<b>56,785</b>	<b>...</b>	<b>1,38,469</b>	<b>2,97,801</b>	<b>2,73,865</b>	<b>3,94,957</b>	<b>15,29,745</b>
Non-voted	2,68,418	56,785	...	1,32,430	6,549	18,488	...	
Charged	..							
Voted	...							
Authorised	...		...	16,039	2,90,752	2,55,377	3,94,957	

M.—Extraordinary Items.

No. 91.—ACCOUNT of RECEIPTS connected with the War, 1939, for the year ended 31st March 1940.

	Central Government.
	R
Fees for the purchase of stores through the Department of Supply	12,92,864
Miscellaneous . . . . .	93,057
	<hr/>
Total Receipts .	13,85,921

No. 91-A.—ACCOUNT of EXPENDITURE connected with the War, 1939, for the year ended 31st March 1940.

	R
Department of Supply . . . . .	6,40,268
Controller of Enemy Firms and Enemy Trading and Custodian of Enemy Property . .	2,20,173
Press Officers . . . . .	1,76,505
Expenditure in connection with interned Enemy Subjects . . . . .	1,48,542
War Transport Board . . . . .	29,718
Payments to Provinces for War expenditure incurred by them . . . . .	49,593
Miscellaneous . . . . .	1,66,624
Charges in England—	
<i>Secretary of State—</i>	
Other charges . . . . .	2,188
<i>High Commissioner—</i>	
Leave salaries and Deputation Pay . . . . .	422
Sterling Overseas Pay . . . . .	14,021
Other Charges . . . . .	32,535
Loss or gain by exchange . . . . .	86
Total Expenditure .	14,80,875
Non-voted .	14,80,875
Voted . .	

No. 91-B.—ACCOUNT of TRANSFERS  $\frac{\text{from}}{\text{to}}$  the REVENUE ACCOUNT  $\frac{\text{to}}{\text{from}}$  the REVENUE RESERVE FUND of the CENTRAL GOVERNMENT during the year ended 31st March 1940.

## CENTRAL GOVERNMENT.

R

Transfer to the Fund

7,77,16,233





## Sections N. to V.—Debt, Deposits, Advances, etc.

Receipts, Rs. 8,62,21,52,327 Disbursements, Rs. 8,51,06,52,285

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page	Receipts	Disbursements.
				R	R
		<b>Central Government</b>			
	92	Statement showing the Capital and other expenditure outside the Revenue Account and the Principal Sources from which Funds are provided for such expenditure.	399		...
N. Public Debt	93	Statement of Public Debt	405	2,96,10,58,000	3,01,26,40,525
O. Unfunded Debt	94	Special Loans	410		8,592
"	96	Deposits of Service Funds	411	27,16,226	39,41,504
"		Savings Bank Deposits	412	41,06,07,265	45,21,73,734
"		Post Office Cash Certificates	412	10,25,71,828	12,79,99,863
"		State Provident Funds	412	8,86,67,111	6,04,72,638
"		Other Accounts	412	1,27,18,708	82,28,373
P. Deposits and Advances	99	Sinking Funds for Central Loans	418	1,25,15,000	2,80,13,054
"		Other Appropriations for Reduction or Avoidance of Debt	...	1,74,85,000	..
"	100	Silver Redemption Reserve	423*	50,95,410	50,99,851
"	101	Purchases and Sales of Silver	424	11,80,90,642	6,67,54,143
"	102	Central Road Fund	427	1,61,00,044	1,39,40,998
"	102A	Subventions from Central Road Fund	427	8,17,282	8,02,444
"	25	Depreciation Reserve Fund—Railways	128	12,58,53,963	6,50,98,773
"	40	Renewals Reserve Fund—Posts and Telegraphs	195	24,05,000	20,89,583
"	103	Revenue Reserve Fund	428	7,77,16,233	...
"		Renewals Reserve Fund—Northern India Salt Revenue	430	1,30,000	1,31,608
"		Depreciation Reserve Fund—Lighthouses and Lightships	430	1,22,349	..
"		General Reserve Fund—Lighthouses and Lightships	430	2,50,848	38,445
"		Fund for the Economic Development and Improvement of Rural Areas	430		22,23,698
"		Fund for the Development of Civil Aviation	430		10,94,745
"		Fund for Special Frontier Expenditure including Development	430	5,99,761	6,12,552
"		Fund for the Development of Broadcasting	430	...	7,15,133
"		Panth Pipoda Reserve Fund	430	208	95,278
"		Post Office Cash Certificates Bonus Fund	430		...
"		Telephone Development Fund	430		21,14,769
"		Depreciation Reserve Fund—Government Presses	430	87,240	35,086
"		Civil Aviation Fund	430	4,06,000	89,131
"		Sugar Excise Fund	430	59,204	11,10,180
"		General Police Fund	430	37,453	22,599
"	105	Deposits of Local Funds	433	1,85,95,144	1,85,41,733
"	108	Deposits of Branch Line Companies	435	2,71,075	2,89,167
"	107	Departmental, Judicial and other Deposits	437	58,99,91,380	58,87,44,077
"		Advances	...	7,56,03,690	7,75,66,882
"		Suspense	...	4,90,31,644	14,88,25,915
"		Miscellaneous	...	4,64,57,912	1,86,12,124
Q. Loans and Advances by the Central Government	109	Advances and Repayments	441	2,79,67,490	64,80,169
S. Remittances		Receipts and Payments	...	2,59,20,089	2,65,26,75,986
T. Transfer of cash between England and India	112	Ditto	459	31,89,75,643	33,93,08,976
V. Cash Balance	114	Opening and Closing Balances	462	13,13,79,516	16,02,06,419
		<b>TOTAL CENTRAL GOVERNMENT</b>		<b>7,81,23,26,749</b>	<b>7,76,61,61,200</b>
		<b>Total carried over</b>		<b>7,81,23,26,749</b>	<b>7,76,61,61,200</b>

N. to V.—Debt, Deposits, Advances, etc.

MAJOR HEAD.	No of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.
				R	R
		Total brought forward . . . . .		7,81,23,26,749	7,76,61,61,200
		<b>Provincial Governments.</b>			
N. Public Debt . . . . .	93-A	Statement of Public Debt . . . . .	406	27,50,16,800	24,13,80,507
O. Unfunded Debt . . . . .	94	Special Loans . . . . .	410	13,50,000	11,99,893
" . . . . .	97	State Provident Funds . . . . .	413 to 415	3,99,99,881	2,95,81,552
P. Deposits and Advances . . . . .	98	Famine Relief Fund . . . . .	416	13,45,362	24,30,362
" . . . . .	98	Transfers from Famine Relief Fund . . . . .	416	1,50,000	...
" . . . . .	99	Sinking Funds for Provincial Loans . . . . .	418	51,32,983	20,81,384
" . . . . .		Other Appropriations for Reduction or Avoidance of Debt . . . . .		36,27,732	..
" . . . . .	99	Sinking Fund Investment Account . . . . .	418	2,14,475	34,81,608
" . . . . .	99-A	Sinking Fund for Loans granted to Local Bodies, etc . . . . .	419	496	...
" . . . . .	102-A	Subventions from Central Road Fund . . . . .	427	1,05,41,431	1,43,55,328
" . . . . .		Provincial Road Funds . . . . .	431	35,81,772	16,28,311
" . . . . .		General Police Fund . . . . .	431 & 432	—22,537	1,95,690
" . . . . .		Pension Equalisation Fund . . . . .	431	1,43,033	7,700
" . . . . .		Fund for financing Public and Private Irrigation Works . . . . .	431	1,00,000	39,824
" . . . . .		Deposit Account of the Fund for Restorations of Earthquake Damage transferred from Central Government . . . . .	431	2,021	1,44,397
" . . . . .		Fund for the Economic Development and Improvement of Rural Areas . . . . .	432	627	1,93,445
" . . . . .		Fund for the development of rural water Supply (Madras) . . . . .	431	11,974	4,18,743
" . . . . .	104	Depreciation Reserve Fund—Irrigation . . . . .	430	9,66,976	1,43,958
" . . . . .		" " "—Electricity . . . . .	431	19,44,839	2,71,824
" . . . . .		Depreciation Reserve Funds—Government Presses . . . . .	431 & 432	4,40,319	2,35,669
" . . . . .		Special Reserve Fund—Electricity . . . . .	431	5,14,683	85,414
" . . . . .		Depreciation Reserve Funds—Commercial Concerns including Forest Tramway . . . . .	430 & 431	9,28,984	7,87,536
" . . . . .		Special Development Fund (Bombay) . . . . .	431	25,00,000	15,64,542
" . . . . .		" " " (Punjab) . . . . .	431	...	9,94,941
" . . . . .		Scheduled castes Education Fund (Bengal). . . . .	431	...	89,829
" . . . . .	105	Deposits of Local Funds . . . . .	433 & 434	24,78,10,025	25,19,60,821
" . . . . .	107	Departmental, Judicial and other Deposits . . . . .	437	28,72,97,737	28,02,72,119
" . . . . .	..	Advances . . . . .	...	1,69,16,729	1,98,21,192
" . . . . .	...	Suspense . . . . .	...	75,17,699	2,60,45,968
" . . . . .	...	Miscellaneous . . . . .	...	21,48,016	...
E. Loans and Advances by Provincial Governments . . . . .	110	Advances and Repayments . . . . .	443 to 448	2,93,09,394	3,04,47,204
G. Remittances . . . . .		Receipts and Payments . . . . .	...	18,07,563	13,86,830
V. Cash Balances . . . . .	114	Opening and Closing Balances . . . . .	462 & 463	6,32,22,717	8,86,05,132
		<b>TOTAL PROVINCIAL GOVERNMENTS</b>		1,00,44,22,011	99,93,01,645
		<b>TOTAL CENTRAL AND PROVINCIAL GOVERNMENTS . . . . .</b>		8,81,67,48,780	3,76,54,62,845

**Sections N. to V.—Debt, Deposits, Advances, etc.**

These Sections deal with the Debt and Remittance transactions of Government, as distinct from Revenue, Service and Capital transactions which have been dealt with in the preceding Sections. Besides the accounts of Public Debt, these Sections include an account of all other sources, apart from revenue and capital contributed by Railway Companies and Indian States towards outlay on State Railways, from which the Capital and other disbursements outside the Revenue Account are financed.

2. A progressive account of Capital and other disbursements of the Central and Provincial Governments (outside the Revenue Account) to end of 1939-40 and of the principal sources from which funds were provided for such expenditure is set forth in Account No. 92 which has been adopted from 1931-32 in replacement of the statement of the distribution of the Public Debt formerly given in Account No. 82-B. The statement is not a complete balance sheet, but it gives a fairly accurate presentation of the changes in the financial position of the Central and Provincial Governments from year to year. In this statement the loans from the Central Government to Provincial Governments are treated as disbursements of the Central Government and as part of the Public Debt of the Provincial Governments. The amounts entered as capital debited to Commercial Departments include all actual outlay in those departments provided from Government sources, whether it had been financed from loans raised by Government or otherwise. The following are the sources, apart from loans, from which such capital outlay is financed :—

- (1) Ordinary Revenue.
- (2) Surplus cash balances.
- (3) Savings Bank deposits.
- (4) Net receipts under other deposits and advances.





## Section N.—Public Debt.

### *Public Debt of the Central Government.*

The Public Debt of the Central Government is divided in the accounts into two classes, (a) Permanent Debt and (b) Floating Debt. 'Permanent Debt' covers all such debt raised by Government in the open market as, at the time when it is raised, has a currency of more than twelve months. The term 'Floating Debt' is applied to borrowings of a purely temporary nature, such as Treasury Bills and Ways and Means Advances from the Reserve Bank of India with a currency of not more than twelve months.

2. The Public Debt of the Central Government consists of rupee loans raised in India and sterling loans raised in England. At the end of 1939-40 the rupee loans bearing interest amounted in round figures to Rs. 505 crores and the sterling loans to £329 million, or to a total interest-bearing debt of Rs. 944 crores if the sterling figures be converted into rupees at the rate of 1s. 6d. the rupee. The sterling debt includes £15,000,000, £3,500,000 and £1,250,000 on account of Debenture Stock of the East Indian Railway, the Great Indian Peninsula Railway and the Burma Railway Companies, the liability in respect of which was assumed by the Secretary of State on the termination of the contracts with the Companies on the 1st January 1925, the 1st July 1925 and the 1st January 1929, respectively, and also £33,761,351 on account of the balance of the capital liability involved in the purchase of Railways under redemption by Annuities, which was transferred to General Revenues on the separation of Railway finances from the general finances of the Government of India. There is besides a balance of rupee debt not bearing interest amounting to Rs. 58,05,375 which represents the unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loans; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also met from Revenue. Similarly, the balance of £2,350 under debt not bearing interest in England represents the balance of India 6 per cent. Bonds, 1932 and 1933 and India 5½ per cent. Stock, 1932, which remained unclaimed on 31st March 1940.

3. Funds are also raised by the Secretary of State by the issue of Debentures through Railway Companies working State lines. The interest on these is guaranteed by the Secretary of State, but they are not in the nature of direct obligations incurred by him and are not therefore included in the Public Debt of the Central Government. The funds raised in this manner to end of the year 1939-40 are shown in Account No. 23-A.

### *Public Debt of Provincial Governments.*

4. The Public Debt of the Provincial Governments is divided in the accounts into three classes, I-Permanent Debt, II-Floating Debt and III-Loans from the Central Government. The terms 'Permanent Debt' and 'Floating Debt' have already been explained in paragraph 1 above. Under the provisions of Section 163 of the Government of India Act, 1935, and the entry 'Public Debt of the Province' included as item 5 in list II-Provincial Legislative List—in the Seventh Schedule to the Act, the Provincial Governments have powers to raise loans in the open market, subject to the consent of the Central Government if there is still outstanding any part of a loan made to the Province by the Central Government or in respect of which a guarantee has been given by the Central Government.

Loans granted by the Central Government to the Provincial Governments under Section 163 (2) of the Government of India Act, 1935, are recorded under the head III.—'Loans from the Central Government'. The balances of the liabilities of the Provincial Governments to the Provincial Loans Fund on 31st March, 1937 which were not cancelled under the scheme for the decentralisation of balances and the cancellation and consolidation of debt on the introduction of Provincial Autonomy, as well as advances made by the Central Government to certain Provincial Governments direct during the year 1936-37, were transferred to this head on 1st April 1937.

5. The balances shown in Accounts Nos. 93 and 93-A exhibit the ultimate liability of Government as represented by the nominal value of outstanding debt.



No. 93.—ACCOUNT OF PUBLIC DEBT OF THE CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1940, and the Amount of DEBT at the commencement and close of the year.

IN INDIA.														
LOANS SPARING INTEREST.														
Permanent Debt.														
5 per cent. Loan, 1945-55														
5 " Loan, 1946-47														
5 " Loan, 1946-45														
4½ " Loan for Indore State Railway														
4½ " Loan, 1950-55														
4½ " Loan, 1950-58														
4½ " Loan, 1955-60														
4 " Loan, 1960-70														
4 " Loan, 1948-53														
4 " Loan from Maharaja Scindia for State Railway														
4 " Bonds, 1943														
8½ " Loan, 1942-48														
8½ " " 1944-45														
8½ " " 1946														
8½ " " 1949														
8½ " " 1950-51														
8½ " " 1947-50														
8½ " " 1944-49														
8½ " " 1946-47														
8½ " " 1946-52														
8½ " " 1951-54														
8½ " " 1948-55														
8 " Bonds, 1941														
2½ " Loan, 1948-52														
TOTAL PERMANENT DEBT OF INDIA														
Amount, 1st April 1939														
Additions to Debt														
Transferred from other Loans														
Total														
Debt Discharged														
Transferred to other Loans														
Amount, 31st March 1940														

**Floating Debt.**

[illegible]

(a) Difference is due to transactions in connection with the conversion of 3 per cent. loans into 3½ per cent. loans.

(b) Represents nominal value of securities deposited with Government but remaining unclaimed for more than twenty years, cancelled under orders of the Government of India.

(c) Out of this a sum of Rs. 1,191 represents payment of committed value of interest on Amanoti Stock Certificates and Rs. 1,000 nominal value of cancelled securities as in (b) above.

No. 93.—ACCOUNT OF PUBLIC DEBT OF THE CENTRAL GOVERNMENT showing the ADDITIONS to, and DISCHARGES OF, DEBT, during the year ended 31st March 1940, and the Amount of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1939.	Additions to Debt.	Transferred from other Loans.	Totals.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1940.
	£	£	£	£	£	£	£
<b>IN ENGLAND.</b>							
Total Debt in India brought forward							
	4,948,851,132	2,261,105,500	61,75,100	7,21,54,55,232	2,75,41,57,416	63,72,000	5,05,51,10,816
<b>LOANS BEARING INTEREST.</b>							
<b>Permanent Debt.</b>							
India 5 per cent. Stock, 1942-47	8,579,514	...	...	8,579,514	3,325,500	...	5,254,014
India 4½ " " 1860-65	39,091,405	...	...	39,091,405	2,835,635	...	36,255,770
India 4½ " " 1938-78	17,800,000	...	...	17,800,000	1,042,500	...	16,757,500
India 4½ " " 1942-53	11,365,000	...	...	11,365,000	775,500	...	10,589,500
India 3½ " " " " " "	89,097,984	...	...	89,097,984	5,735,000	...	83,362,984
India 3½ " " " " " "	10,000,000	...	...	10,000,000	160,000	...	9,840,000
India 3½ " " " " " "	9,900,000	...	...	9,900,000	415,500	...	9,484,500
India 3 " " " " " "	76,784,185	...	...	76,784,185	3,712,400	...	73,071,785
India 2½ " " " " " "	11,539,986	...	...	11,539,986	...	...	11,539,986
East Indian Railway 4½ per cent. Irredeemable Debenture Stock	1,485,860	...	...	1,485,860	...	...	1,485,860
East Indian Railway 3 per cent. New Debenture Stock	9,700,000	...	...	9,700,000	...	...	9,700,000
Do. 3½ per cent. Debenture Stock	7,000,000	...	...	7,000,000	...	...	7,000,000
Eastern Bengal Railway 4 per cent. Irredeemable Debenture Stock	348,666	...	...	348,666	...	...	348,666
South Indian Railway 4½ per cent. Perpetual Debenture Stock	425,000	...	...	425,000	...	...	425,000
Great Indian Peninsula Railway 4 per cent. Irredeemable Debenture Stock	2,701,460	...	...	2,701,460	...	...	2,701,460
Do. 3½ per cent. Debenture Stock	3,900,000	...	...	3,900,000	...	...	3,900,000
Burma Railway 3 per cent. Debenture Stock	1,360,000	...	...	1,360,000	...	...	1,360,000
Liability for British Government 5 per cent. War Loan (1919-47) taken over by India	(9)16,666,928	...	...	16,666,928	...	...	16,666,928
<b>Railway Annuities. (a).</b>							
East Indian Railway Annuity terminating in 1933.	12,186,481	...	...	12,186,481	689,015	...	11,497,466
Eastern Bengal Railway Annuity terminating in 1937	1,855,129	...	...	1,855,129	87,500	...	1,767,629
State Punjab and Delhi Railway Annuity terminating in 1939	5,193,308	...	...	5,193,308	175,754	...	4,997,554
Great Indian Peninsula Railway Annuity terminating in 1943.	10,919,094	...	...	10,919,094	972,766	...	9,946,328
Madras Railway Annuity terminating in 1946	5,344,395	...	...	5,344,395	397,965	...	4,946,430
Total Debt in ENGLAND BEARING INTEREST	846,709,005	...	...	846,709,005	10,883,013	...	835,825,992

## LOANS FOR RAILWAY PURPOSES.

India 6 per cent. Bonds, 1933	450	...	...	...	450	...	...	...	440
India 6 per cent. Bonds, 1933	100	...	...	...	100	...	...	...	100
India 6 per cent. Bonds, 1933	80	...	...	...	80	...	...	...	...
India 4½ per cent. Stock, 1933	1,800	...	...	...	1,800	...	...	...	1,800
India 4½ per cent. Stock, 1936	104	...	...	...	104	...	...	...	...
<b>TOTAL DEBT IN ENGLAND FOR RAILWAY PURPOSES</b>	<b>2,504</b>				<b>2,504</b>				<b>2,504</b>
<b>TOTAL DEBT IN ENGLAND CONVERTED INTO Rs. at £1 = Rs. 13½</b>	<b>345,711,510</b>				<b>345,711,510</b>				<b>345,711,510</b>
<b>Total Public Debt of the Central Government</b>	<b>1,694,96,792</b>				<b>1,694,96,792</b>				<b>1,694,96,792</b>
	<b>9,40,77,97,921</b>				<b>9,40,77,97,921</b>				<b>9,40,77,97,921</b>
	<b>2,90,10,38,000</b>				<b>2,90,10,38,000</b>				<b>2,90,10,38,000</b>
	<b>61,75,100</b>				<b>61,75,100</b>				<b>61,75,100</b>
	<b>154</b>				<b>154</b>				<b>154</b>
	<b>25,91,42,209</b>				<b>25,91,42,209</b>				<b>25,91,42,209</b>
	<b>3,01,55,96,925</b>				<b>3,01,55,96,925</b>				<b>3,01,55,96,925</b>
	<b>62,17,000</b>				<b>62,17,000</b>				<b>62,17,000</b>
	<b>9,44,61,66,389</b>				<b>9,44,61,66,389</b>				<b>9,44,61,66,389</b>

## Statutory Banking Fund purchases under the East India Loan Act, 1937—

Amount of India debt created at various times in redemption of Railway Annuities	£	213,75,611
India debt purchased and cancelled to 31st March 1937 under Statutory liability		10,29,732
Balance to be redeemed by the application of the sum of £ 2,00,00,000 annually in accordance with the East India Loan Act, 1937		2,67,71,110
Debt purchased and cancelled from 1st April 1937 to 31st March 1938		374,597
from 1st April 1938 to 31st March 1939		188,725
Balance outstanding on 31st March, 1940 (included in the Total Debt in Figure 4)		2,734,979

(1) The details of payments during 1933-4, in respect of Annuities created in purchase of Railway Annuities—  
East India Railway

Annuity terminating in 1938, at the rate of £5 12s. 6d. for £100 stock of the Company . . . 1,145,255  
Eastern Bengal Railway

Annuity terminating in 1937, at the rate of £6 8s. 4 7/8d. for £100 stock of the Company . . . 117,825  
Sindh Punjab and Delhi Railway

Annuity terminating in 1936, at the rate of £6 8s. 9 1/4d. for £100 stock of the Company . . . 371,257  
Great Indian Peninsula Railway

Annuity terminating in 1934, at the rate of £6 13s. 6 7/8d. for £100 stock of the Company . . . 1,278,423  
Madras Railway

Annuity terminating in 1936, at the rate of £5 7s. 10 7/8d. for £100 stock of the Company . . . 455,375

(2) 19,50,000, 1938

(3) Excludes the proportion (74 per cent.) assumed by the Government of Burma on Separation, viz., £1,254,075. Payment of Interest on this liability has been suspended from 1st July, 1931

(4) Charged as Capital redeemed during 1933-40, £2,10,15,597 and Interest on Capital, £1,288,254 (see page 208).

No. 93-A.-- ACCOUNT of PUBLIC DEBT of the several PROVINCIAL GOVERNMENTS and the (Goorg Administration showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March 1940, and the Amounts of Debt at the commencement and close of the year.

	Amount, 1st April 1939.	Additions to Debt	TOTAL.	Debt Discharged.	Amount, 31st March 1940.
	R	R	R	R	R
<b>Government of Madras—</b>					
Permanent Debt—					
Loans bearing Interest—					
3 per cent Madras Loan, 1952	1,63,27,900	..	1,63,27,900	3,81,300	1,39,46,600
3 per cent Madras Loan, 1953	1,51,29,300	..	1,51,29,300	2,30,000	1,48,99,300
3 per cent Madras Loan, 1959	..	1,50,00,000	1,50,00,000	..	1,50,00,000
Floating Debt—					
Treasury Bills	..	4,25,00,000	4,25,00,000	4,25,00,000	..
Temporary Loans from the Reserve Bank of India	..	4,21,00,000	4,21,00,000	4,21,00,000	..
Loans from the Central Government	7,44,32,723	..	7,44,32,723	5,86,304	7,38,46,419
<b>TOTAL GOVERNMENT OF MADRAS</b>	<b>10,58,89,923</b>	<b>9,96,00,000</b>	<b>20,54,89,923</b>	<b>8,57,97,604</b>	<b>11,96,92,319</b>
<b>Government of Bombay—</b>					
Permanent Debt—					
Loans not bearing Interest—					
64 per cent Bombay Development Loan, 1920	1,54,000	..	1,54,000	72,800	1,31,200
Floating Debt—					
Temporary Loans from the Reserve Bank of India	..	41,00,000	41,00,000	41,00,000	..
Loans from the Central Government	31,79,73,595	..	31,79,73,595	62,32,075	31,17,41,520
<b>TOTAL GOVERNMENT OF BOMBAY</b>	<b>31,81,27,595</b>	<b>41,00,000</b>	<b>32,22,27,595</b>	<b>1,03,54,875</b>	<b>31,18,72,720</b>
<b>Government of Bengal—</b>					
Floating Debt—					
Treasury Bills	..	1,20,00,000	1,20,00,000	90,00,000	30,00,000
Temporary Loans from the Reserve Bank of India	..	1,05,00,000	1,05,00,000	1,05,00,000	..
<b>TOTAL GOVERNMENT OF BENGAL</b>	<b>..</b>	<b>2,25,00,000</b>	<b>2,25,00,000</b>	<b>1,95,00,000</b>	<b>30,00,000</b>
<b>Government of United Provinces—</b>					
Permanent Debt—					
Loans bearing Interest—					
5 per cent United Provinces Loan, 1941	2,57,89,100	..	2,57,89,100	..	2,57,89,100
3 per cent United Provinces Loan, 1952	1,04,27,500	..	1,04,27,500	1,62,800	1,02,64,700
3 per cent United Provinces Loan, 1961-66	1,98,78,200	..	1,98,78,200	2,62,200	1,96,16,000
Loans not bearing interest—					
6 per cent United Provinces Development Loan	1,07,200	..	1,07,200	41,700	65,500
Floating Debt—					
Treasury Bills	..	2,60,00,000	2,60,00,000	2,06,00,000	60,00,000
Temporary Loans from the Reserve Bank of India	..	1,53,00,000	1,53,00,000	1,53,00,000	..
Loans from the Central Government	25,19,24,074	..	25,19,24,074	22,66,488	24,96,87,586
<b>TOTAL GOVERNMENT OF UNITED PROVINCES</b>	<b>30,81,26,074</b>	<b>4,15,00,000</b>	<b>34,96,26,074</b>	<b>3,82,33,188</b>	<b>31,13,92,886</b>

No. 93-A.—ACCOUNT of PUBLIC DEBT of the several PROVINCIAL GOVERNMENTS and the Coorg Administration showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March 1940, and the Amounts of Debt at the commencement and close of the year—*concl'd.*

	Amount, 1st April 1939	Additions to Debt.	TOTAL.	Debt Discharged.	Amount, 31st March 1940.
	R	R	R	R	R
<b>Government of Punjab—</b>					
Permanent Debt—					
Loans bearing Interest—					
4 per cent Punjab Bonds, 1948	3,12,47,200	..	3,12,47,200	2,74,400	3,00,72,800
3 per cent Punjab Bonds, 1949	..	2,50,95,800	2,50,95,800	..	2,50,95,800
3 per cent Punjab Bonds, 1952	1,04,14,400	..	1,04,14,400	3,40,300	1,00,74,100
3 per cent Punjab Bonds, 1955	1,00,11,700	..	1,00,11,700	1,78,800	98,35,100
Loans not bearing Interest—					
6½ per cent Punjab Bonds, 1933	850	..	850	..	850
6½ per cent Punjab Bonds, 1937	1,01,950	..	1,01,950	..	1,01,950
Floating Debt—					
Treasury Bills	..	90,00,000	90,00,000	90,00,000	..
Temporary Loans from the Reserve Bank of India	..	1,30,00,000	1,30,00,000	1,30,00,000	..
Loans from the Central Government	26,59,63,035	..	26,59,63,035	14,93,120	26,44,69,915
<b>TOTAL GOVERNMENT OF PUNJAB</b>	<b>31,77,39,135</b>	<b>4,70,95,800</b>	<b>36,48,34,935</b>	<b>2,42,84,420</b>	<b>34,05,50,515</b>
<b>Government of Bihar—</b>					
Floating Debt—					
Temporary Loans from the Reserve Bank of India	..	29,00,000	29,00,000	29,00,000	..
<b>Government of Central Provinces and Berar—</b>					
Permanent Debt—					
Loans bearing Interest—					
3 per cent Central Provinces and Berar Loan, 1949	..	75,20,800	75,20,800	..	75,20,800
3 per cent Central Provinces and Berar Loan, 1952	50,32,700	..	50,32,700	..	50,32,700
Floating Debt—					
Treasury Bills	1,10,00,000	1,75,00,000	2,85,00,000	2,45,00,000	40,00,000
Temporary Loans from the Reserve Bank of India	..	1,31,00,000	1,31,00,000	1,31,00,000	..
Loans from the Central Government	3,25,43,708	..	3,25,43,708	2,56,345	3,22,87,363
<b>TOTAL GOVERNMENT OF CENTRAL PROVINCES AND BERAR</b>	<b>4,85,76,408</b>	<b>3,81,20,800</b>	<b>8,66,97,208</b>	<b>3,78,56,345</b>	<b>4,88,40,863</b>
<b>Government of Assam—</b>					
Floating Debt—					
Treasury Bills	40,00,000	1,10,00,000	1,50,00,000	1,00,00,000	50,00,000
Temporary Loans from the Reserve Bank of India	..	82,00,000	82,00,000	82,00,000	..
<b>TOTAL GOVERNMENT OF ASSAM</b>	<b>40,00,000</b>	<b>1,92,00,000</b>	<b>2,32,00,000</b>	<b>1,82,00,000</b>	<b>50,00,000</b>
<b>Government of North-West Frontier Pro- vince—</b>					
Permanent Debt—					
Loans bearing Interest—					
3 per cent North-West Frontier Pro- vince Loan, 1952	60,45,600	..	60,45,600	3,20,700	57,24,900
<b>Government of Sind—</b>					
Loans from the Central Government	28,95,68,150	..	28,95,68,150	38,91,398	28,56,76,752
<b>Government of Coorg—</b>					
Loans from the Central Government	(a) 4,04,559	..	4,04,559	41,977	3 62,552

(a) Differs from last year's closing balance by reason of correction since made.

N. to V.—Debt, Deposits, Advances, etc.

### Section O.—Unfunded Debt.

The term 'Unfunded Debt' in the Government accounts is applied to a number of interest-bearing obligations relating to funds deposited with Government for various purposes. These are :—

**Special Loans.**—The bulk of the obligations recorded under this head relates to endowments made by the late King of Oudh for the payment of pensions and stipends to his dependants. Government has guaranteed those payments and allows interest at rates which were fixed when the endowments were created. The remaining items consist generally of endowments for specific purposes of a religious or charitable character, such as the maintenance of choultries for travellers, asylums for the poor, etc., which were accepted by Government from private persons at various times.

**Treasury Notes.**—The main item under this head relates to certain endowments for temples, the liability for which was taken over by Government when they acquired the territory of the Bhonsla Rajas of Nagpur. About 1865 the Government decided to issue Treasury Notes in respect of the capital of the endowments and to pay the annual grants in the form of interest on these Notes.

**Deposits of Service Funds.**—These represent the balances of certain Funds intended for the benefit of Government servants but not under the control of Government, which are allowed to be deposited with Government on favourable terms as to interest. The Funds of this character at present in existence are the Bengal Uncovenanted Service Family Pension Fund, the Bombay Family Pension Fund of Government Servants (Widows' Pension Branch), the Madras Military Assistant Surgeons' Fund, and the Bengal and Madras Service Family Pension Fund. The Indian Military Widows' and Orphans' Fund, the Superior Services (India) Family Pension Fund, the Indian Civil Service Family Pension Fund and the Indian Military Service Family Pension Fund, though under Government control, are classed under this group for the sake of convenience.

**Savings Bank Deposits.**—These relate to savings banks established at Post Offices throughout the country with a view to encouraging thrift among the ordinary public. Deposits are received into them subject to certain limitations and bear interest at a fixed rate. This rate is  $1\frac{1}{2}$  per cent. from 1st December 1938.

**Post Office Cash Certificates.**—These are certificates issued for money paid into the Post Office, the money being returnable at the end of five years with bonus working at the rates in force during 1939-40, to an average yield varying from  $3\frac{1}{2}$  to  $2\frac{1}{2}$  per cent. per annum at compound interest. The principal is repaid on demand at any time within the five years, but without a bonus during the first year and at a bonus based on a reduced rate of yield from the second year till the maturity of the certificates.

A separate Fund has been set up from 1930-31 to provide for the accruing liability in respect of bonuses on Post Office Cash Certificates by an annual provision in the Revenue budget of the Central Government. At the end of the year, the unutilised balance of this provision is transferred to a deposit head "Post Office Cash Certificates Bonus Fund"; vide Account No. 104, page 430. When it is necessary to draw on the Fund, the amount withdrawn is transferred to revenue by debit to the deposit head.

**State Provident Funds.**—These represent the balances of the State Provident Funds, i.e., funds established for the benefit of Government servants including the servants of State and Companies' Railways. Deposits are compulsory for certain classes of servants and optional for others. Interest on deposits is allowed at favourable rates, and, in the case of Railways, the deposits by the employees are supplemented by contributions from Railway funds. Similar contributions are also made by Government in the case of certain Contributory Provident Funds. The accumulated deposits are

paid to the depositors on the termination of their service with Government and temporary withdrawals are permitted in the interval in certain circumstances.

*Other Accounts.*—This head includes the balances of funds of certain Provident Associations (mostly under private management) which Government has consented to receive at certain specified rates of interest. Among these funds may be mentioned the General Family Pension Fund, the Hindu Family Annuity Fund, the Bombay Family Pension Fund of Government Servants, Life Assurance Branch, the Bengal Christian Family Pension Fund, and the Postal Insurance and Life Annuity Fund. The last of these is a Life Insurance Fund under the management of Government for the benefit of its servants, in which assurances are permitted up to a maximum of Rs. 20,000 for each life assured. The Staff Benefit Fund and Cemetery Endowment Fund are also brought to account under this head.

The sub-divisions under these classes are given in Accounts Nos. 94 to 97 with the balances held under each and the actual amount of interest paid during the year.



**No. 94—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST, relating to SPECIAL LOANS, for the year ended 31st March 1940.**

	Balance, 1st April 1939	Additions to Special Loans	Special Loans Discharged.	Balance, 31st March 1940.	Interest paid during the year.
	R	R	R	R	R
<b>Central Government.</b>					
<b>INDIA GENERAL.</b>					
Appropriation for the maintenance of Madhe Rao (4 per cent)	6,68,000			6,68,000	(a) 26,720
8 per cent Perpetual Loan (Madras)	21,000			21,000	840
6 per cent Perpetual Loan (Madras)	70,000			70,000	4,200
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent)	10,000			10,000	(b) 500
Annuity Fund of Fattah Ullah Khan (6 per cent)	40,000			40,000	2,400
<b>TOTAL</b>	<b>8,09,000</b>	<b>..</b>	<b>..</b>	<b>8,09,000</b>	<b>34,660</b>
<b>UNITED PROVINCES</b>					
Endowments by the late King of Oudh, 1st Loan (6 per cent)	24,77,762		3,692	24,75,665	7,67,041
Endowments by the late King of Oudh, 2nd Loan (6 per cent)	98,40,034		495	98,45,589	
Endowments by the late King of Oudh, 6th Loan (4 per cent)	13,98,252			13,98,252	
<b>TOTAL</b>	<b>1,37,23,048</b>	<b>..</b>	<b>3,692</b>	<b>1,37,19,456</b>	<b>7,67,041</b>
<b>PUNJAB</b>					
Endowment in favour of the Lawrence Asylum at Murree (6 per cent)	10,000			10,000	500
<b>TOTAL CENTRAL GOVERNMENT</b>	<b>1,47,42,048</b>	<b>..</b>	<b>3,692</b>	<b>1,45,38,456</b>	<b>8,02,201</b>
<b>Provincial Governments</b>					
<b>Government of Madras.</b>					
8 per cent Perpetual Loan (Madras)	1,33,000			1,33,000	9,240
6 per cent Perpetual Loan (Madras)	10,500		...	10,500	630
Kollah Singanna Chetty's Charity Endowment (Madras) (4 per cent)	41,770		..	41,770	1,395
Deposits of the Monagat Choultry Endowment (Madras) (4 per cent)	66,878			66,878	2,675
<b>TOTAL GOVERNMENT OF MADRAS</b>	<b>2,52,148</b>	<b>..</b>	<b>..</b>	<b>2,52,148</b>	<b>13,940</b>
<b>Government of Bombay.</b>					
Endowments for Charitable and Educational Institutions (6, 5 and 3½ per cent)	9,11,548	13,50,000	(c) 11,99,693	10,61,655	71,651
<b>Government of United Provinces</b>					
Endowment by Raja Kalsanki Ghosal for Benares Blind Asylum (5 per cent)	48,000			48,000	2,400
Endowments by the late King of Oudh, Charity Fund (4 per cent)	3,00,000		...	3,00,000	16,000
<b>TOTAL GOVERNMENT OF UNITED PROVINCES</b>	<b>3,48,000</b>	<b>..</b>	<b>..</b>	<b>3,48,000</b>	<b>18,400</b>

(a) Adjusted in the books of United Provinces.

(b) Adjusted in the books of Bombay.

(c) Represents amount held in the investment

**No. 95.—ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, RATES OF INTEREST and AMOUNTS OF INTEREST, relating to TREASURY NOTES, for the year ended 31st March 1940.**

	Balance, 1st April 1939	Issues in 1939-40	Payments in 1939-40	Balance, 31st March 1940	Interest paid during the year
<b>Central Government.</b>					
Non-Transferable Treasury Notes at 4 per cent.	71,619			71,619	2,865

**Provincial Governments.**

**Government of Central Provinces and Berar.**

Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800			3,73,800	17,866
---------------------------------------------------------------------------------------	----------	--	--	----------	--------

**No. 96.—ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, RATES OF INTEREST and AMOUNTS OF INTEREST, relating to SERVICE FUNDS for the year ended 31st March 1940.**

	Balance, 1st April 1939	Receipts in 1939-40	Repayment in 1939-40	Balance, 31st March 1940	Interest paid during the year
<b>Central Government.</b>	R	R	R	R	R
<b>INDIA.</b>					
<b>MADRAS</b>					
Military Assistant Surgeons' Fund (4 and 3½ per cent.)	4,26,873	15,270	16,827	4,25,316	16,270
<b>BOMBAY</b>					
Bombay Family Pension Fund of Government Servants ( <i>Widows' Pension Branch</i> ) (6, 4 and 3½ per cent.)	32,17,431	2,22,226	4,70,800	29,58,857	1,38,667
<b>BENGAL</b>					
Bengal and Madras Service Family Pension Fund (4 per cent.)	16,90,642	75,872	65,471	17,00,938	68,670
Bengal Unencovenanted Service Family Pension Fund (6 and 3½ per cent.)	49,50,042	3,27,634	6,84,000	45,93,676	3,21,306
<b>TOTAL INDIA</b>	1,02,74,886	6,41,062	12,37,103	96,78,587	5,43,913
<b>ENGLAND.</b>	£	£	£	£	£
<b>Secretary of State.</b>					
Indian Civil Service Family Pension Fund (4 per cent.)	1,024,859	51,870	54,246	1,022,483	40,972
Superior Services (India) Family Pension Fund (4 per cent.)	170,382	12,017	7,327	175,082	6,826
Indian Military Service Family Pension Fund (4 per cent.)	1,774,188	77,148	135,402	1,715,934	70,448
Indian Military Widows' and Orphans' Fund (4 per cent.)	163,961	14,807	5,875	172,713	6,671
<b>TOTAL ENGLAND</b>	3,139,390	155,642	202,830	3,066,162	124,916

(a) The balance has since been written off to Government Account.

No. 97.—ACCOUNT showing BALANCES, ISSUES OF RECEIPTS, PAYMENTS, and AMOUNT OF INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CASH CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS, for the year ended 31st March 1940.

	Balance, 1st April 1939	Receipts in 1939-40	Repayments in 1939-40	Balance, 31st March 1940	Interest paid during the year
CENTRAL GOVERNMENT.	R	R	R	R	R
Post Office Savings Bank Deposits	81,87,80,462	41,6,07,265	45,21,75,784	78,32,18,993	1,15,55,386
Post Office Cash Certificates.	59,57,17,948	10,23,71,423	12,79,59,863	57,02,89,948	1,73,41,218
State Provident Funds.					
STATE RAILWAY PROVIDENT INSTITUTION . . .	36,50,73,212	3,05,36,137	2,92,82,269	37,56,27,401	1,44,75,868
COMPANY RAILWAYS' PROVIDENT FUND . . .	25,66,53,750	2,55,6,050	2,04,12,445	26,47,87,864	5,21,646
GENERAL PROVIDENT FUND . . .	5,33,91,350	1,54,4,482	94,26,818	8,98,29,514	33,87,405
INDIAN CIVIL SERVICE PROVIDENT FUND . . .	13,81,723	5,97,551	47,060	19,32,194	61,063
INDIAN CIVIL SERVICE (NON-EUROPEAN MEMBERS) PROVIDENT FUND.	36,344	1,940	2,285	39,008	1,327
DEFENCE SERVICES OFFICERS' PROVIDENT FUND.	25,72,493	9,94,062	2,56,421	33,10,134	1,00,286
INDIAN ORDNANCE DEPARTMENT PROVIDENT FUND.	61,09,351	8,33,987	2,23,465	67,19,853	2,61,961
MILITARY ENGINEERING SERVICES PROVIDENT FUND	31,138	15,142	2,326	43,954	1,872
CONTRIBUTORY PROVIDENT FUND . . .	47,42,460	8,20,757	5,33,681	50,29,616	1,62,420
OTHER MISCELLANEOUS PROVIDENT FUNDS . . .	39,80,619	11,43,555	2,86,374	48,37,896	1,57,040
TOTAL STATE PROVIDENT FUNDS . . .	72,39,72,460	4,86,67,111	6,04,72,649	76,21,66,938	2,91,21,296
OTHER ACCOUNTS.					
General Family Pension Fund . . .	15,451	16,343	20,000	11,794	282
Hindu Family Annuity Fund . . .	1,00,922	3,02,603	3,12,609	90,816	801
Bombay Family Pension Fund of Government Servants, Life Assurance Branch	61,265	14,190	12,200	63,255	1,734
Bengal Christian Family Pension Fund . . .	4,562	25,262	24,838	4,980	67
Postal Insurance and Life Annuity Fund . . .	8,54,67,306	1,12,67,240	69,56,375	9,98,96,177	30,17,425
Staff Benefit Fund . . .	8,53,731	9,62,468	9,70,120	5,46,479	14,773
Cemetery Endowment Fund . . .	7,57,223	17,405	380	7,74,048	4,734
INDIAN RAILWAY CONFERENCE ASSOCIATION EM- PLOYEES PROVIDENT FUND.	6,69,387	92,891	81,751	7,80,527	13,348
TOTAL OTHER ACCOUNTS . . .	8,79,99,747	1,27,18,708	82,26,873	9,24,20,082	30,83,264
TOTAL CENTRAL GOVERNMENT . . .	2,22,64,00,657	62,05,64,807	64,58,74,608	2,19,88,99,056	6,01,01,144

(a) Rs 6,69,387 transferred without financial adjustment from State Railway Provident Institution to Indian Railway Conference Association Employees Provident Fund

No. 97.—ACCOUNT showing BALANCES, ISSUES OF RECEIPTS, PAYMENTS AND AMOUNTS OF INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CASH CERTIFICATES STATE PROVIDENT FUNDS and OTHER FUNDS, for the year ended 31st March 1940—*contd.*

	Balance, 1st April 1939	Receipts in 1939-40	Repayments in 1939-40	Balance 31st March 1940	Interest paid during the year
<b>PROVINCIAL GOVERNMENTS.</b>					
<b>Government of Madras.</b>					
General Provident Fund . . .	(a) 3,48,33,271	65,62,202	17,51,467	3,66,44,076	13,01,856
Indian Civil Service Provident Fund . . .	(a) 22,50,426	4,08,681	2,22,165	24,36,942	81,622
Indian Civil Service (Non-European Members) Provident Fund . . .	3,47,000	60,914	15,922	3,91,992	12,737
Contributory Provident Fund . . .	11,90,317	2,03,707	2,41,239	11,52,785	39,941
Other Miscellaneous Provident Funds . . .	52,699	296	52,996	..	154
<b>TOTAL GOVERNMENT OF MADRAS</b>	<b>3,86,73,713</b>	<b>72,35,890</b>	<b>52,53,778</b>	<b>4,06,55,795</b>	<b>15,26,310</b>
<b>Government of Bombay.</b>					
General Provident Fund . . .	3,32,87,327	53,64,900	43,48,421	3,43,03,806	1,326,109
Indian Civil Service Provident Fund . . .	20,36,982	2,95,463	2,42,660	20,89,785	69,903
Indian Civil Service (Non-European Members) Provident Fund . . .	1,93,037	34,579	5,734	2,21,882	7,146
Contributory Provident Fund . . .	5,23,266	15,256	1,00,052	7,38,470	26,467
Other Miscellaneous Provident Funds . . .	87,664	4,789	92,453	..	2,559
Cemetery Endowment Fund . . .	391	..	..	391	18
<b>TOTAL GOVERNMENT OF BOMBAY</b>	<b>3,64,28,667</b>	<b>77,14,947</b>	<b>47,89,820</b>	<b>3,78,54,834</b>	<b>14,32,232</b>
<b>Government of Bengal.</b>					
General Provident Fund . . .	3,87,91,778	63,11,002	48,46,871	4,02,55,909	15,41,808
Indian Civil Service Provident Fund . . .	24,78,181	3,97,442	5,08,187	28,72,436	84,341
Indian Civil Service (Non-European Members) Provident Fund . . .	2,26,844	45,940	4,095	2,68,649	7,995
Contributory Provident Fund . . .	18,14,609	2,98,909	2,53,483	18,59,485	64,470
Other Miscellaneous Provident Funds . . .	44,528	2,054	3,579	42,733	1,523
<b>TOTAL GOVERNMENT OF BENGAL</b>	<b>4,38,55,040</b>	<b>70,55,377</b>	<b>56,11,215</b>	<b>4,47,99,202</b>	<b>17,00,152</b>

(a) Differs from last year's closing balance by reason of correction since made.

N. to V.—Debt, Deposits, Advances, etc.

No. 97.—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CASH CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS, for the year ended 31st March 1940—*contd.*

	Balance, 1st April 1939	Receipts in 1939-40.	Repayments in 1939-40	Balance, 31st March 1940	Interest paid during the year.
	R	R	R	R	R
<b>Government of United Provinces.</b>					
General Provident Fund . . . . .	3,01,23,810 (a)	51,53,704	38,35,710	3,14,41,804	11,97,280
Indian Civil Service Provident Fund . . . . .	29,01,897	4,06,567	2,86,712	30,21,752	98,693
Indian Civil Service (Non-European members) Pro- vident Fund . . . . .	1,54,706	60,282	7,078	2,07,910	2,158
Contributory Provident Fund . . . . .	1,18,667	21,202	831	1,39,238	4,368
Other Miscellaneous Provident Funds . . . . .	1,71,958	18,185	...	1,90,173	6,185
<b>TOTAL GOVERNMENT OF UNITED PROVINCES</b>	<b>3,34,71,308</b>	<b>56,59,940</b>	<b>41,30,331</b>	<b>3,50,00,877</b>	<b>13,12,682</b>
<b>Government of Punjab</b>					
General Provident Fund . . . . .	2,36,16,775	45,45,047	29,14,557	2,52,47,868	9,54,149
Indian Civil Service Provident Fund . . . . .	16,77,110	3,05,741	1,00,894	18,81,963	60,745
Indian Civil Service (Non-European members) Pro- vident Fund . . . . .	(a) 1,26,159	81,048	3,293	1,52,914	4,780
Contributory Provident Fund . . . . .	1,25,752	4,10,535	1,22,761	2,13,826	66,442
Other Miscellaneous Provident Funds . . . . .	1,87,680	22,477	8,335	2,01,822	6,607
<b>TOTAL GOVERNMENT OF PUNJAB</b>	<b>2,74,32,485</b>	<b>53,15,748</b>	<b>31,50,340</b>	<b>2,95,97,893</b>	<b>10,92,723</b>
<b>Government of Bihar</b>					
General Provident Fund . . . . .	1,42,96,006	29,40,420	16,99,535	1,49,36,981	5,67,369
Indian Civil Service Provident Fund . . . . .	17,99,193	2,55,874	2,69,460	17,85,607	60,380
Indian Civil Service (Non-European members) Pro- vident Fund . . . . .	1,90,129	30,926	2,851	2,27,204	7,373
Contributory Provident Fund . . . . .	3,01,732	29,652	1,82,683	1,48,701	6,865
<b>TOTAL GOVERNMENT OF BIHAR</b>	<b>1,65,96,150</b>	<b>26,56,872</b>	<b>21,54,529</b>	<b>1,70,96,493</b>	<b>6,41,987</b>
<b>Government of Central Provinces and Berar.</b>					
General Provident Fund . . . . .	1,37,92,788	22,80,517	18,57,745	1,42,24,510	5,40,582
Indian Civil Service Provident Fund . . . . .	15,72,397	2,39,275	24,691	17,86,981	57,799
Indian Civil Service (Non-European members) Pro- vident Fund . . . . .	54,873	12,661	555	68,479	2,079
Contributory Provident Fund . . . . .	93,676	5,561	98,916	321	1,781
Other Miscellaneous Provident Funds . . . . .	2,698	6,221	18	8,901	147
<b>TOTAL GOVERNMENT OF CENTRAL PROVINCES AND BERAR</b>	<b>1,55,15,882</b>	<b>25,53,235</b>	<b>19,81,925</b>	<b>1,60,87,112</b>	<b>6,02,338</b>

(a) Differs from last year's closing balance by reason of correction since made.

**No. 97. ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS AND AMOUNTS OF INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CASH CERTIFICATES, STATE PROVIDENT FUNDS AND OTHER ACCOUNTS, for the year ended 31st March 1940—concl'd.**

	Balance at April 1939 <sup>(a)</sup>	Receipts in 1939-40	Repayments in 1939-40	Balance, cl'd 31st March 1940	Interest paid during the year
	R	R	R	R	R
<b>Government of Assam</b>					
General Provident Fund . . . . .	91,11,868	15,62,471	10,70,760	96,03,579	3,65,430
Indian Civil Service Provident Fund . . . . .	7,31,433	80,231	1,47,600	6,67,004	22,680
Indian Civil Service (Non-European members) Pro- vident Fund . . . . .	51,012	7,531	525	58,018	1,871
Contributory Provident Fund . . . . .	5,219	2,614	2,616	5,217	147
Other Miscellaneous Provident Funds . . . . .	62,255	10,674	3,007	69,922	2,263
<b>TOTAL GOVERNMENT OF ASSAM . . . . .</b>	<b>99,64,787</b>	<b>16,63,521</b>	<b>12,25,468</b>	<b>1,04,02,840</b>	<b>3,92,451</b>
<b>Government of North-West Frontier Province.</b>					
General Provident Fund . . . . .	17,70,621	4,46,548	2,09,025	20,17,144	73,994
Contributory Provident Fund . . . . .	6,990	14,574	7,411	13,153	470
<b>TOTAL GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE . . . . .</b>	<b>17,86,611</b>	<b>4,61,122</b>	<b>2,16,436</b>	<b>20,30,297</b>	<b>74,464</b>
<b>Government of Orissa.</b>					
General Provident Fund . . . . .	31,07,051	6,13,401	3,80,552	33,39,900	1,25,483
Indian Civil Service Provident Fund . . . . .	.	20,367	..	20,367	648
Contributory Provident Fund . . . . .	2,476	.	..	2,476	.
<b>TOTAL GOVERNMENT OF ORISSA . . . . .</b>	<b>31,09,527</b>	<b>6,33,768</b>	<b>3,80,552</b>	<b>33,62,743</b>	<b>1,26,131</b>
<b>Government of Sind.</b>					
General Provident Fund . . . . .	55,60,324	10,45,844	6,57,658	59,48,510	2,23,739
Contributory Provident Fund . . . . .	(a) 1,05,052	3,607	..	1,08,659	2,636
<b>TOTAL GOVERNMENT OF SIND . . . . .</b>	<b>56,65,376</b>	<b>10,49,451</b>	<b>6,57,658</b>	<b>60,57,169</b>	<b>2,26,375</b>

(a) Differs from last year's closing balance by reason of correction since made.

**N. to V.—Debt, Deposits, Advances, etc.**

No. 98.—ACCOUNT of the FAMINE RELIEF FUND for the year ended 31st March 1940.

[illegible]

a) Inferred from the last year's closing balance by reason of continuity in practice.  
 (b) The nominal and the Market values of the securities held in the Family Relief Fund Investment Account as at 31-3-1949 were as follows:—

Year	Value
1970	100
1971	100
1972	100
1973	100
1974	100
1975	100
1976	100
1977	100
1978	100
1979	100
1980	100
1981	100
1982	100
1983	100
1984	100
1985	100
1986	100
1987	100
1988	100
1989	100
1990	100
1991	100
1992	100
1993	100
1994	100
1995	100
1996	100
1997	100
1998	100
1999	100
2000	100
2001	100
2002	100
2003	100
2004	100
2005	100
2006	100
2007	100
2008	100
2009	100
2010	100
2011	100
2012	100
2013	100
2014	100
2015	100
2016	100
2017	100
2018	100
2019	100
2020	100
2021	100
2022	100
2023	100
2024	100
2025	100
2026	100
2027	100
2028	100
2029	100
2030	100
2031	100
2032	100
2033	100
2034	100
2035	100
2036	100
2037	100
2038	100
2039	100
2040	100
2041	100
2042	100
2043	100
2044	100
2045	100
2046	100
2047	100
2048	100
2049	100
2050	100
2051	100
2052	100
2053	100
2054	100
2055	100
2056	100
2057	100
2058	100
2059	100
2060	100
2061	100
2062	100
2063	100
2064	100
2065	100
2066	100
2067	100
2068	100
2069	100
2070	100
2071	100
2072	100
2073	100
2074	100
2075	100
2076	100
2077	100
2078	100
2079	100
2080	100
2081	100
2082	100
2083	100
2084	100
2085	100
2086	100
2087	100
2088	100
2089	100
2090	100
2091	100
2092	100
2093	100
2094	100
2095	100
2096	100
2097	100
2098	100
2099	100
2100	100

Variable	Value
Age	25.5
Gender	Male
Marital Status	Single
Education	High School
Occupation	Student
Income	\$15,000
Health Status	Good
Smoking Status	Non-smoker
Alcohol Consumption	Occasional
Exercise Frequency	Regular
Stress Level	Low
Sleep Quality	Good
Dietary Habits	Healthy
Family History	No chronic diseases
Current Medications	None
Recent Hospital Visits	None
Chronic Conditions	None
Acute Conditions	None
Immunization Status	Up to date
Travel History	Domestic
Work Environment	Office
Living Conditions	Urban
Access to Healthcare	Good
Health Insurance	Private
Medical History	None
Genetic Predisposition	None
Environmental Exposures	Low
Social Support	Strong
Mental Health	Stable
Substance Use	None
Compliance with Medical Advice	High
Healthcare Utilization	Low
Quality of Life	High
Life Expectancy	75 years
Mortality Risk	Low
Morbidity Risk	Low
Disability Risk	Low
Healthcare Costs	\$500/year
Overall Health Score	85/100

Madras	,	,	,	,	,	R = 6000000	(0 + 21)
Madras	,	,	,	,	,	R = 6000000	(0 + 21)

Country	Year	Value	Unit
Bombay	1910	11,450	tons
Bombay	1911	12,100	tons
Bombay	1912	12,100	tons
Bombay	1913	12,100	tons
Bombay	1914	12,100	tons
Bombay	1915	12,100	tons
Bombay	1916	12,100	tons
Bombay	1917	12,100	tons
Bombay	1918	12,100	tons
Bombay	1919	12,100	tons
Bombay	1920	12,100	tons
Bombay	1921	12,100	tons
Bombay	1922	12,100	tons
Bombay	1923	12,100	tons
Bombay	1924	12,100	tons
Bombay	1925	12,100	tons
Bombay	1926	12,100	tons
Bombay	1927	12,100	tons
Bombay	1928	12,100	tons
Bombay	1929	12,100	tons
Bombay	1930	12,100	tons
Bombay	1931	12,100	tons
Bombay	1932	12,100	tons
Bombay	1933	12,100	tons
Bombay	1934	12,100	tons
Bombay	1935	12,100	tons
Bombay	1936	12,100	tons
Bombay	1937	12,100	tons
Bombay	1938	12,100	tons
Bombay	1939	12,100	tons
Bombay	1940	12,100	tons
Bombay	1941	12,100	tons
Bombay	1942	12,100	tons
Bombay	1943	12,100	tons
Bombay	1944	12,100	tons
Bombay	1945	12,100	tons
Bombay	1946	12,100	tons
Bombay	1947	12,100	tons
Bombay	1948	12,100	tons
Bombay	1949	12,100	tons
Bombay	1950	12,100	tons
Bombay	1951	12,100	tons
Bombay	1952	12,100	tons
Bombay	1953	12,100	tons
Bombay	1954	12,100	tons
Bombay	1955	12,100	tons
Bombay	1956	12,100	tons
Bombay	1957	12,100	tons
Bombay	1958	12,100	tons
Bombay	1959	12,100	tons
Bombay	1960	12,100	tons
Bombay	1961	12,100	tons
Bombay	1962	12,100	tons
Bombay	1963	12,100	tons
Bombay	1964	12,100	tons
Bombay	1965	12,100	tons
Bombay	1966	12,100	tons
Bombay	1967	12,100	tons
Bombay	1968	12,100	tons
Bombay	1969	12,100	tons
Bombay	1970	12,100	tons
Bombay	1971	12,100	tons
Bombay	1972	12,100	tons
Bombay	1973	12,100	tons
Bombay	1974	12,100	tons
Bombay	1975	12,100	tons
Bombay	1976	12,100	tons
Bombay	1977	12,100	tons
Bombay	1978	12,100	tons
Bombay	1979	12,100	tons
Bombay	1980	12,100	tons
Bombay	1981	12,100	tons
Bombay	1982	12,100	tons
Bombay	1983	12,100	tons
Bombay	1984	12,100	tons
Bombay	1985	12,100	tons
Bombay	1986	12,100	tons
Bombay	1987	12,100	tons
Bombay	1988	12,100	tons
Bombay	1989	12,100	tons
Bombay	1990	12,100	tons
Bombay	1991	12,100	tons
Bombay	1992	12,100	tons
Bombay	1993	12,100	tons
Bombay	1994	12,100	tons
Bombay	1995	12,100	tons
Bombay	1996	12,100	tons
Bombay	1997	12,100	tons
Bombay	1998	12,100	tons
Bombay	1999	12,100	tons
Bombay	2000	12,100	tons
Bombay	2001	12,100	tons

[illegible][illegible]

	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2
--	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	------	---

[illegible]

2Ind	.	12 97	-
	"	12 94, 10	

### **Appropriations for Reduction or Avoidance of Debt.**

The credits brought to account under this head are divided into three categories :—

- (a) Sinking Funds for Central Loans.
- (b) Sinking Funds for Provincial Loans.
- (c) Other Appropriations.

2. As explained in the Note on '23—Appropriation for Reduction or Avoidance of Debt,' under 'Section E—Debt Services' (page 214), the heads (a) and (b) are credited with the amounts set apart each year for the Sinking Funds created for Central and Provincial loans by charge to the Revenue expenditure head '23—Appropriation for Reduction or Avoidance of Debt' (see Account No. 42), and are debited with charges connected with redemption of debt either by purchase and cancellation or by direct discharge. On actual cancellation of the stock, the nominal value of the cancelled securities is shown as debt discharged in Accounts Nos. 93 and 93-A.

The nature of the transactions under '(c) Other Appropriations' has been explained in the Note under '23—Appropriation for Reduction or Avoidance of Debt' (page 214).

### **Sinking Fund Investment Account.**

Pending utilisation for the purposes for which the Sinking Funds have been created the amounts standing at credit of the Funds are generally invested in Government of India and other securities. The amounts expended in the purchase of these securities are taken to a separate head 'Sinking Fund Investment Account', while the interest accruing from the investments is credited to the Sinking Funds concerned, except in the United Provinces where it is credited to Revenue.



No. 99.—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE in the year ended 31st March 1940 on ACCOUNT of SINKING FUNDS for CENTRAL and PROVINCIAL LOANS and the APPLICATION thereof during the year.

	Transactions during 1939-40.					
	Balance, 1st April 1939	Amount appropriated from Revenue (see Account No 42) and Interest on In- vestments, etc	Realisation of Investments.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	Balance 31st March 1940.
	R	R	R	R	R	R
<b>Central Government.</b>						
Sinking Fund for 5 per cent. Loan, 1946—55	11,41,60,146	95,04,000	...	...	...	12,86,62,092
Sinking Fund for 5 per cent. Loan, 1939—44		30,11,000	..	2,50,13,054	..	
<b>Provincial Governments.</b>						
<b>GOVERNMENT OF MADRAS.</b>						
Sinking Fund for 3 per cent. Loan, 1952 . . . . .	4,25,383	2,46,043	..	3,75,909	...	8,46,766
Sinking Fund for 3 per cent. Loan, 1958 . . . . .		2,26,040	..	2,26,689	...	
General Sinking Fund . . . . .		5,51,000	..	...	...	
<b>GOVERNMENT OF UNITED PROVINCES.</b>						
Sinking Fund for 5 per cent. Loan, 1944 . . . . .	99,00,000	26,49,228	..	18,888	...	1,25,34,844
Sinking Fund for 3 per cent. Loan, 1961-66 . . . . .	135	2,55,025	...	2,55,147	...	18
Sinking Fund for 3 per cent. Loan, 1952 . . . . .	2,345	1,58,790	...	1,61,080	...	75
Amount held in the Sinking Fund Investment Account . . . . .	98,99,945	..	18,888	..	1,48,234	(b) 1,26,34,291
Cash Balance in the Sinking Fund . . . . .	(a)	..	..	..	..	137
<b>GOVERNMENT OF PUNJAB.</b>						
Sinking Fund for 4 per cent. Punjab Bonds, 1948 . . . . .	630	2,82,649	..	2,88,087	...	101
Sinking Fund for 3 per cent. Loan, 1962 . . . . .	1,56,900	1,57,675	...	3,12,754	...	1,121
Sinking Funds for 3 per cent. Loan, 1958 . . . . .	..	1,50,920	...	1,50,738	...	192
<b>GOVERNMENT OF CENTRAL PROVINCES AND BERAR.</b>						
Sinking Fund for 3 per cent. Loan 1952 . . . . .	2,91,000	2,98,500	..	...	...	5,89,500
Amount held in the Sinking Fund Investment Account . . . . .	...	...	...	...	4,92,500	(b) 4,92,500
Cash Balance in the Sinking Fund . . . . .	...	...	...	...	...	97,000
<b>GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE.</b>						
Sinking Fund for 3 per cent. Loan, 1962 . . . . .	1,50,736	1,57,184	...	3,02,112	...	5,788
Amount held in the Sinking Fund Investment Account . . . . .	9,818	..	3,00,687	...	2,90,774	...
Cash balance in the Sinking Fund . . . . .	1,40,923	...	...	...	...	5,788

(a) Differs from the last year's closing balance by reason of correction since made.

(b) The face value of securities held in the Sinking Fund Investment Account on 31st March 1940 was as follows :—  
United Provinces Rs. 1,20,50,800.  
Central Provinces Rs. 5,00,000

**No. 99-A.—ACCOUNT of SINKING FUND DEPOSITS for LOANS GRANTED to LOCAL BODIES etc. for the year ended 31st March 1940.**

The amounts shown under this head represent funds constituted for the discharge of loans taken from Government by public bodies and persons, the payments made by those bodies being held in a deposit account pending the maturity of the Sinking Funds.

	Balance 1st April 1939.	Credits in 1939-40	TOTAL	Payments in 1939-40	Balance, 31st March 1940.
					Rs
<b>Provincial Government.</b>					
<b>GOVERNMENT OF CENTRAL PROVINCES AND BERAR.</b>					
Amount paid by the Lord Bishop of Nagpur for repayment of Loan . . . . .	4,080	496	9,476		9,476

### Silver Redemption Reserve: Purchases and Sales of Silver. ...

The Silver Redemption Reserve has been established to provide for the liability imposed upon Government by the Reserve Bank of India Act to pay full face value for surplus rupees which Government may be required to take over from the Bank under sub-section (1) of Section 36 of the Act. The institution of the Reserve Bank involved changes of far-reaching significance in the currency organisation of Government and the machinery by which purchases and sales of silver are effected. The following are the principal changes which have been effected from 1st April 1935, the date on which the Reserve Bank of India was established —

- (1) The Gold Standard Reserve has been abolished
- (2) The management of the currency including the note issue has been transferred to the Reserve Bank, this involving the disappearance of the Paper Currency Reserve from the Government books.
- (3) A new account called the Surplus Silver Stock Account has been introduced
- (4) A new reserve called the Silver Redemption Reserve has been created

A short description of the bearing of each of these changes on the financial system of the Central Government and of the accounting arrangements involved is given below —

#### Gold Standard and Paper Currency Reserves.

2. With the passing of the Reserve Bank of India Act, the responsibility for maintaining exchange, for keeping the Central Government supplied with all the funds required by them in England and for the management of the currency system has devolved on the Reserve Bank. The Gold Standard Reserve accordingly ceased to exist from 1st April 1935 and the Paper Currency Reserve after its composition had been suitably modified to conform to the provisions of the Reserve Bank of India Act, was handed over to the Bank. On 1st April 1935 the note issue stood at Rs 1,86,10,23,276. Against this the assets of the two Reserves were amalgamated, and the assets transferred to the Issue Department of the Bank as cover against the note issue were as follows —

	Value in Rs.	
(a) Gold	.. 44,42,16,885	
(b) Sterling Securities	.. 48,82,94,739	converted at 1s 6d the rupee.
(c) Rupee Coin	.. 49,99,92,674	
(d) Rupee Securities	.. 43,05,18,964	
	<hr/> 1,86,10,23,276	

The Rupee Securities held in the Paper Currency Reserve on the 31st March 1935, amounted to Rs 35,89,71,195. The enhancement of these securities to Rs 43,05,18,964 at the time of the transfer to the Bank involved a corresponding reduction of the Sterling Securities left over after the transfer by £5,366,088 (Rs 7,15,47,839).

The surplus in the two Reserves which became available for general purposes of Government after providing the cover required by the Bank in the form indicated above aggregated Rs 53½ crores being the equivalent of the corpus of the Gold Standard Reserve, namely, £40 millions, on the 31st March 1935. The assets thus lapsing to Government consisted of 27,25,37,585 surplus rupee coins, 13,12,47,327 *tolas* of silver bullion valued at rupee one per standard *tola* and sterling assets of the value of Rs. 12,95,48,421. The surplus silver thus remaining has been accounted for in the manner indicated in paragraph 3 below. Of the sterling assets left over, securities of the market value of £7½ millions (Rs 10 crores) were used to form the Silver Redemption Reserve the balance namely Rs 2,95,48,421, being utilised for reducing the outstanding silver debt of Government by crediting the amount to the head "Purchases and Sales of Silver".

#### Surplus Silver Stock Account.

3. A *Pro forma* account called "Surplus Silver Stock Account" has been opened, to which there was debited the surplus silver retained by Government after the delivery of 49,99,92,674 whole rupees to the Bank under

Section 35 of the Reserve Bank of India Act. The account is maintained in terms of weight of silver, *i.e.*, in standard tolas and is divided into two main parts, namely, "Coined Stock" and "Uncoined Stock". The former is the account of surplus current rupee coin and the latter that of all silver bullion and uncurrent silver coins of all denominations. Uncurrent silver coin returned to Government by the Bank is debited to the "Uncoined Stock" account and current coin of an equivalent amount is handed over to the Bank from the "Coined Stock" account, the total of the surplus Silver Stock Account remaining unchanged by these transactions except for small reductions due to differences between the weight of the current coin handed over to the Bank and that of the uncurrent coin received from it. On the other hand the stock of silver held in this account is increased by any rupee coin returned to Government by the Reserve Bank under Section 36(1) of the Reserve Bank of India Act and reduced by the amount of any rupees delivered to the Bank under Section 36(2) of the Act or by the amount of silver disposed of by sale.

4. The stock of surplus current rupees is held on behalf of Government by the Reserve Bank which submits a monthly account to the Accountant General, Bengal, while the "Uncoined Stock" is held in the custody of the Secretary of State and the Mints. The *pro forma* account of both these parts is prepared annually by the Accountant General, Bengal, and is subject to audit by the Auditor General. The Stock Accounts and the results of the audit of these accounts are also included in the Appropriation Accounts of the Accountant General, Central Revenues, and his Report thereon.

#### Silver Redemption Reserve.

5. As stated above, a Silver Redemption Reserve has been created with a balance of £7½ millions worth of sterling securities. The primary object of this Reserve is to provide sterling assets for transfer to the Issue Department of the Bank against delivery by the Bank of rupee coin, in accordance with the proviso to Section 36(1) of the Reserve Bank of India Act. Except for some small amount of cash held in the cash balances of the Secretary of State the entire balance of the Reserve is invested in sterling securities. The Reserve including the invested portion is in the custody of the Secretary of State.

6. The intention is to maintain this Reserve at a market value of Rs. 10 crores. It may be increased by receipts from any of the following sources, namely,

- (a) proceeds of sales of silver from the Surplus Silver Stock;
- (b) payments from the Bank under Section 36(2) of the Act;
- (c) profits from any casual sales of gold by the Bank accruing to Government as part of its share of the profits of the Bank, and
- (d) capital appreciation of the securities.

The Reserve is liable to diminution from two causes, namely,

- (i) transfer of assets to the Bank under the proviso to Section 36(1) of the Act to meet sterling liabilities in respect of return of coin, and
- (ii) capital depreciation of securities.

Receipts from the first three sources are regarded as available for replenishment of the Reserve only to the extent of any deficiency caused by previous payments to the Bank any excess in the corpus of the Reserve over Rs. 10 crores being credited to the head "Purchases and Sales of Silver". As a matter of accounting machinery and in order to avoid the

N, to V,—Debit, Deposits, Advances etc.

record of silver sales under two different heads, all such sales are recorded in the first place under the head "Purchases and Sales of Silver" any amount appropriated to the Silver Redemption Reserve being credited to the Reserve. Capital depreciation constitutes the first charge on the interest realised on the securities held in the Reserve and only the net amount of interest in any year, after making good any depreciation suffered during that year, is creditable to revenue under the head "XX—Interest". If in any year there is a net appreciation in investments belonging to the Reserve, the amount of such appreciation together with all the interest receipts of that year is creditable to revenue.

7. The transactions of the Reserve are included in the Government account, and for this purpose two heads styled "Silver Redemption Reserve" and "Silver Redemption Reserve Investment Account" have been opened in Section "P—Deposits and Advances". A running account of the Reserve including the invested portion and the results of audit are included annually in the Appropriation Accounts of the Accountant General, Central Revenues, and his Report thereon.

#### **Purchases and Sales of Silver.**

8. This head replaces the head "Gain or Loss on Revaluation, Sale, Transfer etc. of Assets of the Paper Currency Reserve—Losses on Sales of Silver" which was formerly used as a suspense head to accommodate the book losses arising out of sales of Currency Reserve silver since 1927-28. As each tola of standard silver held in the Paper Currency Reserve was valued at Re. 1 in the Currency accounts, the deficiencies caused by differences between the standard value of the silver sold and the sale proceeds had to be made good from treasury balances usually by issues of *ad hoc* treasury bills to the Paper Currency Reserve. The loss on sales of silver since the commencement of selling operations and the unadjusted balance under the Suspense head 'Sale of silver', which are in fact represented by a corresponding portion of the Public Debt of the Central Government, amounted to about Rs 44.61 crores to end of 1934-35, and this figure was taken as the opening balance of the head "Purchases and Sales of Silver" on 1st April 1935. As explained in paragraph 2 above, a sum of Rs 2,95,48,421 being the equivalent of surplus sterling assets which lapsed to Government on the closing down of the Gold Standard Reserve, after allowing for Rs. 10 crores retained to constitute the Silver Redemption Reserve, was taken to the credit of this head in the accounts for 1935-36. The outstanding debits are being gradually reduced by proceeds of silver sales and other receipts in the manner set forth in paragraph 6 above. Further debits to this head consist mainly of (a) payments to the Reserve Bank for return of coin under Section 36(1) of the Reserve Bank of India Act, except in so far as such payments are to be made in the form of sterling assets from the Silver Redemption Reserve, and (b) incidental charges connected with silver sales including shipment of silver. Since 1st April 1935, the date on which the Paper Currency Reserve was handed over to the Reserve Bank, all sales of silver on Government Account are being made out of the Surplus Silver Stock mentioned in paragraph 3 above, the sales being reflected in reduction of stock.

No. 100.—Account of the Silver Redemption Reserve showing the Amounts accruing to and paid from the Reserve during 1939-40, the Balances held in the Reserve at the beginning and at the close of the year and the form in which the Balance of the Reserve was held on 31st March 1940.

Amounts accruing to the Reserve during 1939-40.						Amounts paid from the Reserve during 1939-40				Balance on 31st March 1940.	
Release on 1st April 1939.	Proceeds of Sales of Silver Appropriated vide Act. No. 101.	Payments by Reserve Bank under Section 26 (2) of the Reserve Bank Act.	Profit from casual sales of gold by the Reserve Bank. Act.	Interest and dividends on Investments less Depre- ciation.	Capital Approp- riated for Invest- ments	Total.	Value of assets made over to the Reserve Bank under Section 26 (1) of the Reserve Bank Act	Amount transferred to Reserve (vide Act No. 41 Act. No. 101	Amount transferred to the Reserve Bank and Sale of Act. No. 101	Total.	
£	£	£	£	£	£	£	£	£	£	£	£
7,600,000	...	...	..	249,763	...	249,763	...	249,763	..	249,763	(a) 7,600,000

	Nominal value £
(a) Conversion Loan, 1944-44	1,000,000
do. do. 1940-44	1,000,000
21% Funding Loan, 1939-37	1,879,100
21% National Defence Loan, 1944-43	4,018,600
21% Conversion Loan, 1944-49	85,700
	7,602,600
Estimated market value	7,600,084

N. to V.—Debt, Deposits, Advances, etc.

(c) The minus figure represents adjustment of excess recoveries made from the Government of Burma up to 1939-40 on account of their share of net silver deficiency

### Central Road Fund and Subventions from the Central Road Fund to Provincial Governments.

As a result of the recommendations of the Indian Road Development Committee, both the excise and the import duties on motor spirit were raised from four to six annas per gallon with effect from the 28th February 1929, the additional revenue being earmarked for credit to the Central Road Fund. These duties were raised to eight annas per gallon by the Indian Finance Act of 1931 but no corresponding addition was made to the share creditable to the Central Road Fund. A surcharge of 25 per cent. was levied by the Indian Finance (Supplementary and Extending) Act, 1931, of which the Central Road Fund received a proportionate share. Under the Indian Tariff Act, 1934, the surcharge on import duty was abolished and the basic duty itself was increased by the amount of the surcharge, while under the Indian Finance Act, 1940, not only was the surcharge on the Excise duty merged in the basic duty, but the rate of both the Excise duty and the Import duty on motor spirit was enhanced to twelve annas a gallon with effect from the 1st March 1940. The share creditable to the Central Road Fund has, however, been retained at the old rate of two annas and six pies per gallon.

2. The entire proceeds of the additional duties are credited to the head "I—Customs" or "II—Central Excise duties" according as they represent extra import or excise duties, but at the end of each year an equivalent amount, after deduction of a certain portion in respect of motor spirit used for aviation purposes, is transferred as a block grant to the Central Road Fund by debit to the head "50—Civil Works—Block Grant for transfer to Central Road Fund." The annual grants are credited to the deposit head "Central Road Fund" in "Section P.—Deposits and Advances not bearing interest", and unexpended balances do not lapse at the end of the financial year. The amount credited to the Fund is distributed as follows :—

- (a) A portion equal to fifteen per cent. is retained by the Governor General in Council as a central reserve which is applied firstly to defraying the cost of administering the Road Development Fund, and thereafter expended upon such schemes for research and intelligence and upon such special grants-in-aid as the Governor General in Council may approve.
- (b) Out of the remainder—
  - (i) a portion is allocated to each Governor's Province for expenditure in the Province ;
  - (ii) a portion is allocated to the Governor General in Council for expenditure elsewhere in British India ;
  - (iii) a portion is allocated to the Governor General in Council for expenditure in Indian States and Administered Areas, in the ratio which the consumption of motor spirit in each area for which an allocation is made bears to the total consumption in India during the calendar year ending during the financial year concerned :

Provided that for the purposes of these allotments the consumption of motor spirit in Jammu and Kashmir is disregarded.

The balance at credit of the deposit head at the end of 1939-40 represents the amount out of the block grants held in deposit with the Central Government.

3. The subventions made from the Central Road Fund to Provincial Governments and Central Administrations are credited to the head "P—Deposits and Advances—Other Accounts—Subventions from Central Road Fund" in the Provincial or Central section of the accounts as the case may be.

N. to V.—Debt, Deposit, Advances, etc.



All allotments for expenditure in British India may, subject to the previous approval of the Governor General in Council to each proposal made, be expended upon any of the following objects, namely :—

- (i) on the construction of new roads and bridges of any sort ;
- (ii) on the reconstruction or substantial improvement of existing roads and bridges ;
- (iii) on the interest and amortization of loans taken after the 21st April 1934 but approved or sanctioned before the 5th March 1937 and spent on the construction, reconstruction or substantial improvement of roads and bridges ;
- (iv) in special cases, on the maintenance of roads and bridges, constructed, reconstructed or substantially improved from the Road Account since 1930 ;
- (v) in special cases, on the maintenance of roads or bridges constructed, reconstructed or substantially improved from loans approved or sanctioned by the Governor General in Council after the 21st April 1934.

Where any part of the allotment to a Province is to be applied for the payment of interest and amortization of loans under (iii) above, such payment shall be a first charge on all allotments to that Province. The Provincial allotments can also be utilised to meet the cost of establishment connected with the control of motor transport and with the preparation of schemes of Road development or with the administration of Provincial Boards of Communications.

The accounting procedure applied to expenditure on the construction and maintenance of roads, etc., met out of these subventions is explained in paragraph 8 of the Explanatory Note on page 321 under Section H. The expenditure on the interest and amortization of loans taken after the 21st April 1934 and spent on the construction, etc., of roads and bridges is adjusted under the head " P—Deposits and Advances—Other Accounts—Subventions from Central Road Fund " by *per contra* credit to the heads " 22—Interest on Debt and other obligations—D.—Transfers " and " 81—Capital Account of Civil Works outside the Revenue Account " respectively. The balances under this deposit head at the end of 1939-40 represent the amounts out of the allotments from the Central Road Fund not spent during the year.

## No. 102.—ACCOUNT of the CENTRAL ROAD FUND for the year ended 31st March 1940.

	Rs
Balance on 1st April 1939	2,80,37,425 (a)
Appropriation to the Fund during 1939-40 ( <i>vide</i> Account No. 70-A)	1,61,00,044 (b)
Total	4,41,37,469
Payments out of the Fund during 1939-40	1,33,49,908 (c)
Balance on 31st March 1940	3,07,87,471

## No. 102-A.—ACCOUNT of SUBVENTIONS to PROVINCIAL GOVERNMENTS, ETC., out of the CENTRAL ROAD FUND during the year ended 31st March 1940, the AMOUNTS SPENT out of the subventions during the year and the BALANCE of the subventions at the close of the year.

Names of Provinces, etc	Balance on 1st April 1939.	Subvention from Central Road Fund during 1939-40 ( <i>see</i> Account No. 102)		Expenditure out of the subventions during 1939-40		Balance representing amounts not spent on Road Development Projects at the close of 1939-40.
		Ordinary allotment.	Special grants from the Reserve	Against ordinary allotment	Against special grants from the Reserve	
	R	R	R	R	R	R
<b>Central Government.</b>						
India General—						
Ajmer-Merwara (including Rajputana)	60,988	41,119	94,237	36,900	94,237	65,307
Hyderabad	87,560	69,618	..	51,527	..	1,05,651
Central India	26,251	15,335	52,587	17,515	52,587	24,071
Delhi	1,06,808	2,90,393	420	3,37,820	420	59,361
Baluchistan	81,303	1,11,016	1,13,851	92,687	1,13,851	99,732
Tribal Areas in North-West Frontier Province	30,154	13,706	..	5,000	..	34,864
Mysore Assigned Tract	2,889	15,000	..	..	..	17,889
Total Central Government	3,95,957	5,56,187	2,61,095	5,41,349	2,61,095	4,10,795
Government of Coorg	..	9,764	154	..	154	9,764
<b>Provincial Governments.</b>						
Government of Madras	15,99,565	7,06,000	39,918	21,09,216	39,918	1,96,349
Government of Bombay	(a) 5,35,615	20,70,000	1,30,018	25,61,528	1,30,018	44,087
(Government of Bengal)	(a) 14,71,471	9,50,000	(d) 2,41,395	24,18,824	(d) 2,44,042	..
Government of United Provinces	37,109	15,76,407	82,087	16,10,812	82,087	2,704
Government of Punjab	(a) 1,15,007	18,13,474	1,18,287	19,28,481	1,18,237	..
Government of Bihar	9,80,549	95,403	30,528	3,93,826	30,528	6,83,126
Government of Central Provinces and Berar	..	6,72,000	55,968	6,68,046	55,998	3,954
Government of Assam	72,827	2,33,700	1,64,016	2,58,368	1,64,016	18,159
Government of North-West Frontier Province	4,545	2,17,724	2,55,240	2,19,864	2,55,240	2,406
Government of Orissa	80,633	..	4,96,993	14,055	4,96,993	66,584
Government of Sind	—56,298	5,43,023	37,352	4,86,725	37,352	..
Total	48,41,030	88,78,731	16,52,782	1,26,99,745	16,55,429	10,17,369

(a) Differs from last year's closing balance by reason of correction since made.

(b) Includes Rs. 44 on account of recovery of cost of publications supplied to Government of Burma.

(c) Includes besides subventions to Provincial Governments and others shown in Account No 102-A, allotments to the Indian States Rs. 19,70,002 and expenditure of the Consulting Engineer to the Government of India (Roads) Rs. 1,31,292.

Excludes debts of Rs. 8,472, Rs. 98 and Rs. 5,079 and a credit of Rs. 43 which have been adjusted by the Accountants General, Bengal, United Provinces, Punjab and Bihar respectively in the accounts for 1940-41 and also a debit of Rs. 96,408 relating to Bihar which was temporarily diverted in previous years and restored to the Fund in 1939-40.

(d) The excess debit of Rs. 2,647 is due to adjustment of the excess credit in the accounts of 1938-39.

N. to V.—Debt, Deposits, Advances, etc.

**Revenue Reserve Fund.**

To provide for assisting the finances of the year 1940-41, during which financial difficulties were anticipated owing to special circumstances arising out of the War, it was decided to transfer the realised revenue surplus of the Central Government for 1939-40 to the deposit head "Revenue Reserve Fund." The whole of this surplus of Rs. 7,77,16,233 has accordingly been transferred to this head by debit to the head "64-A—Transfer to the Revenue Reserve Fund" under Section "M—Extraordinary Items". The appropriation from the Fund to the revenue account will be taken to the head "LII-A—Transfer from the Revenue Reserve Fund" under Section "M—Extraordinary Items".

No. 103.—Statement showing the Appropriations to and from the Revenue Reserve Fund of the Central Government during the year 1939-40 and the Balance at credit of the fund at the commencement and close of the year.

Balance, 1st April 1939.	Transactions during 1939-40.		Balance, 31st March 1940.
	Appropriation to the Fund from Revenue, vide Account No. 91-B.	Appropriation from the Fund for expenditure.	
Rs.	Rs.	Rs.	Rs.
Revenue Reserve Fund	7,77,16,233		7,77,16,233

**Reserve Funds.**

The deposits of Depreciation Reserve, Renewals Reserve and other Reserve Funds created out of the revenues of both Central and Provincial Governments, the Post Office Cash Certificates Bonus Fund and certain Funds created out of the revenue surplus of the Central Government for the years 1934-35 and 1935-36, viz., (i) Fund for Development of Broadcasting, (ii) Fund for Development of Civil Aviation, (iii) Fund for Economic Development and Improvement of Rural Areas, and (iv) Fund for special Frontier expenditure including Development are brought to account under this head. The transactions connected with the Telephone Development Fund created from Capital are also accounted for under this head.

N. to V.—Debt, Deposits, Advances, etc.

**No. 104.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of RESERVE FUNDS  
for the year ended 31st March 1940.**

	Balance, 1st April 1940	Receipts in 1940	TOTAL	Payments in 1940	Balance, 1st March 1940
<b>Central Government.</b>	R	R	R	R	R
<b>Reserve Funds Bearing Interest</b>					
Renewals Reserve Fund—Northern India Salt Revenue	26,39,277	1,30,000	27,69,277	1,31,608	26,37,674
Depreciation Reserve Fund—Lighthouses and Lightships	11,45,741	1,22,449	12,68,190		12,68,190
General Reserve Fund—Do	38,17,105	2,50,848	38,65,953	38,455	38,27,498
<b>Total</b>	<b>71,00,123</b>	<b>5,03,197</b>	<b>76,03,320</b>	<b>1,70,068</b>	<b>74,33,252</b>
<b>Reserve Funds Not Bearing Interest.</b>					
Post Office Cash Certificates Bonus Fund	95,278		95,278	95,278	...
Telephone Development Fund	2,27,14,629		2,27,14,629	21,14,750	2,05,99,879
Sugar Excise Fund	16,35,981	95,204	17,31,185	11,10,180	6,24,005
General Police Fund	97,308	—37,375	59,933	22,590	37,343
Civil Aviation Fund		4,00,000	4,00,000	80,131	3,19,869
Fund for Economic Development and Improvement of Rural Areas	98,13,034		98,13,034	22,23,608	75,89,426
Fund for Development of Civil Aviation	18,71,725		18,71,725	10,94,745	7,76,980
Fund for special Frontier expenditure including Development	2,44,194	5,99,761	8,43,955	6,12,552	2,31,403
Fund for Development of Broadcasting	10,11,933		10,11,933	7,15,133	2,96,800
Panther Proloda Reserve Fund		208	208	..	208
Defence Reserve Fund (b)	1,05,00,005		1,05,00,005	..	1,05,00,005
<b>Renewals Reserve Fund—Defence Services (b)</b>					
Ordnance and Clothing Factories	7,89,311		7,89,311	..	7,89,311
Dairy Farms	3,33,750		3,33,750	..	3,33,750
Grass Farms	2,65,830		2,65,830	..	2,65,830
Medical Store Depots and Workshops	50,000		50,000	..	50,000
Equalisation Funds—Defence Services (b)	1,38,06,432		1,38,06,432	..	1,38,06,432
Depreciation Reserve Fund—Government Presses	11,14,273	87,240	12,01,513	35,085	11,66,428
<b>Total</b>	<b>6,48,94,583</b>	<b>11,53,960</b>	<b>6,60,48,543</b>	<b>81,14,160</b>	<b>5,79,34,383</b>
<b>Total Central Government</b>	<b>7,19,04,706</b>	<b>1,57,157</b>	<b>7,36,51,863</b>	<b>82,83,218</b>	<b>6,58,68,645</b>
<b>Provincial Governments.</b>					
<b>Reserve Funds bearing Interest.</b>					
<b>Government of Madras.</b>					
Deposits of Depreciation Reserve of Government Commercial Concerns	2,75,550	18,962	2,94,512	4,940	2,89,572
<b>Government of United Provinces.</b>					
Depreciation Reserve Fund—Irrigation	12,37,287	9,66,976	25,04,263	1,43,058	23,60,305
<b>Government of North West Frontier Province.</b>					
Deposits of Depreciation Reserve of Government Commercial Concerns	..	92,220	92,220	..	92,220

(a) Differs from the last year's closing balance by reason of correction since made

(b) All operations on these heads have been suspended from 1st April 1939 and for the duration of the War in consequence of the financial arrangement reached between His Majesty's Government and the Government of India in respect of the Defence Services

No. 104.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of RESERVE FUNDS for the year ended 31st March 1940—*contd.*

	Balance 1st April 1940	Receipts in 1939-40	Total	Payments in 1939-40	Balance, 31st March 1940
<b>Provincial Governments—<i>contd.</i></b>					
<b>Reserve Funds not bearing Interest.</b>					
<b>Government of Madras.</b>					
General Police Fund . . . . .	79,378	—79,378			
Depreciation Reserve Fund—Government Presses . . . . .	13,72,481	1,51,146	15,23,627	1,36,497	13,87,140
Depreciation Reserve Fund—Electricity . . . . .	2,58,024	7,86,583	10,44,607	2,71,824	7,72,783
Special Reserve Fund—Electricity . . . . .	74,703	3,14,033	3,89,336	85,414	3,03,922
Fund for Development of Rural Water Supply . . . . .	16,10,522	11,974	16,22,496	4,18,743	12,03,753
<b>TOTAL GOVERNMENT OF MADRAS</b>	<b>33,97,088</b>	<b>11,84,978</b>	<b>45,82,066</b>	<b>9,12,468</b>	<b>36,69,598</b>
<b>Government of Bombay.</b>					
Provincial Road Fund . . . . .	3,14,011	28,40,008	26,54,700	9,18,629	17,36,080
Depreciation Reserve Fund—Government Presses . . . . .	1,32,332	22,948	1,55,280	30,474	1,44,806
Deposits of Depreciation Reserve of Commercial Concerns . . . . .	20,020	7,87,966	8,07,986	7,72,047	35,939
Special Development Fund . . . . .	50,00,000	25,00,000	75,00,000	15,61,542	59,38,458
<b>TOTAL GOVERNMENT OF BOMBAY</b>	<b>54,66,393</b>	<b>56,51,582</b>	<b>1,11,17,975</b>	<b>32,75,692</b>	<b>78,42,283</b>
<b>Government of Bengal.</b>					
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government . . . . .	7,448		7,448		7,448
Depreciation Reserve Fund—Government Presses . . . . .	4,32,205	89,666	5,21,871	9,492	5,12,479
Scheduled Castes Education Fund . . . . .	4,78,347		4,78,337	89,820	3,88,517
<b>TOTAL GOVERNMENT OF BENGAL</b>	<b>9,17,980</b>	<b>89,666</b>	<b>10,07,646</b>	<b>99,312</b>	<b>9,08,435</b>
<b>Government of United Provinces.</b>					
Provincial Road Fund . . . . .	(a) 10,60,193	11,88,500	22,48,693	7,09,682	15,39,011
General Police Fund . . . . .	1,21,769	..	1,21,769	1,21,769	..
Depreciation Reserve Fund—Government Presses . . . . .	1,80,861	52,047	2,32,908	5,394	2,27,514
<b>TOTAL GOVERNMENT OF UNITED PROVINCES</b>	<b>13,62,823</b>	<b>12,40,547</b>	<b>25,03,370</b>	<b>8,36,845</b>	<b>17,66,525</b>
<b>Government of Punjab.</b>					
Depreciation Reserve Fund—Government Presses . . . . .	(a) 1,70,980	45,604	2,16,584	14,749	2,01,835
Depreciation Reserve Fund—Electricity . . . . .	7,41,790	11,59,266	18,99,956		18,99,956
Special Development Fund . . . . .	51,24,729	..	51,24,729	9,94,941	41,29,788
Industrial Research Fund . . . . .	1,50,000	..	1,50,000	..	1,50,000
<b>TOTAL GOVERNMENT OF PUNJAB</b>	<b>61,87,499</b>	<b>12,05,870</b>	<b>73,93,369</b>	<b>10,09,690</b>	<b>63,83,679</b>
<b>Government of Bihar.</b>					
General Police Fund . . . . .	(a) ..	40,894	40,894	40,894	..
Pension Equalisation Fund . . . . .	3,81,924	1,43,083	5,24,957	7,700	5,17,257
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government . . . . .	7,90,121	2,621	7,92,742	1,44,397	6,48,345
Funds for Financing Public and Private Irrigation Works . . . . .	..	1,00,000	1,00,000	39,826	60,174
<b>TOTAL GOVERNMENT OF BIHAR</b>	<b>11,72,045</b>	<b>2,86,548</b>	<b>14,58,593</b>	<b>2,32,817</b>	<b>12,25,776</b>

(a) Differs from last year's closing balance by reason of correction since made.

(b) Excludes Rs. 10,52,587 held in the Investment Account of the Depreciation Reserve Fund—Electricity.

(c) Excludes Rs. 4,21,125 held in the Investment Account of the Special Reserve Fund—Electricity.

(d) Represents the balance of the Depreciation Reserve Fund of the Nasik Ordnance and the Mahara Fire Insurance Fund and is exclusive of Rs. 17,85,314 invested in Government and other securities.

N. to V.—Debt, Deposits, Advances, etc.

**No. 104.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March 1940—*concl'd.***

	Balance, 1st April 1939.	Receipts in 1939-40.	TOTAL	Payments in 1939-40.	Balance, 31st March 1940
<b>R</b>					
<b>Provincial Governments—<i>concl'd</i></b>					
<b>Reserve Funds not bearing Interest—<i>concl'd.</i></b>					
<b>Government of Central Provinces and Berar.</b>					
General Police Fund . . . . .	..	1,027	1,027	1,027	...
Depreciation Reserve Fund—Government Presses . .	(a) 1,31,072	87,561	1,68,633	17,366	1,51,267
Depreciation Reserve Fund Forest Tramway . . .	3,20,527	29,826	3,50,353	10,549	3,39,804
Fund for Economic Development and Improvement of Rural Areas . . . . .	4,94,212	927	4,94,889	1,93,445	3,01,894
<b>TOTAL GOVERNMENT OF CENTRAL PROVINCES AND BERAR</b>	<b>9,45,811</b>	<b>69,041</b>	<b>10,14,852</b>	<b>2,22,387</b>	<b>7,92,465</b>
<b>Government of Assam.</b>					
General Police Fund . . . . .	1,848	14,900	16,746	11,040	5,706
Depreciation Reserve Fund—Government Presses . .	26,954	11,784	38,688	6,868	31,820
<b>TOTAL GOVERNMENT OF ASSAM</b>	<b>28,800</b>	<b>26,684</b>	<b>55,434</b>	<b>17,908</b>	<b>37,526</b>
<b>Government of North-West Frontier Province.</b>					
Provincial Road Fund . . . . .	...	52,604	52,604	...	52,604
Depreciation Reserve Fund—Government Presses . .	34,064	17,830	51,894	23,176	28,708
	34,064	70,434	1,04,488	23,176	81,312
<b>Government of Orissa.</b>					
General Police Fund . . . . .	20,960	...	20,960	20,960	...
<b>Government of Sind.</b>					
Depreciation Reserve Fund—Government Presses . .	(a) 17,157	11,783	28,940	1,783	27,157

(a) Differs from last year's closing balance by reason of correction since made.

# No. 105.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March 1940.

This is a banking account showing the balances of Local Funds and of such Municipalities as are allowed to bank with Government treasuries.

	Balance 1st April 1939.	Receipts in 1939-40	TOTAL	Payments in 1939-40	Balance, 31st March 1940
	R	R	R	R	R
<b>Central Government.</b>					
District Funds . . . . .	56,541	5,07,055	6,52,196	6,07,727	44,469
Municipal Funds . . . . .	2,24,621	1,28,126	15,07,247	10,20,527	4,86,720
Cantonment Funds . . . . .	5,77,384	19,22,332	24,99,616	19,14,039	6,85,577
Other Funds . . . . .	31,56,088	1,47,81,631	1,79,40,719	1,70,39,440	29,01,279
<b>TOTAL CENTRAL GOVERNMENT</b>	<b>40,14,634</b>	<b>1,85,87,144</b>	<b>2,25,99,778</b>	<b>1,85,81,733</b>	<b>40,18,045</b>
<b>Provincial Governments.</b>					
<b>Government of Madras.</b>					
District Funds . . . . .	59,33,170	5,89,63,740	6,78,96,910	6,78,15,507	1,00,81,403
(a)					
Municipal Funds . . . . .	44,29,660	2,46,57,558	2,88,17,248	2,02,22,328	85,94,880
(a)					
Other Funds . . . . .	87,33,775	6,60,969	1,27,00,004	1,05,33,892	18,80,712
<b>TOTAL GOVERNMENT OF MADRAS</b>	<b>2,20,96,605</b>	<b>8,00,82,257</b>	<b>10,94,14,162</b>	<b>8,85,71,727</b>	<b>2,05,13,005</b>
<b>Government of Bombay.</b>					
(a)					
District Funds . . . . .	28,23,480	1,67,01,441	1,35,24,921	1,72,77,347	22,47,574
(a)					
Municipal Funds . . . . .	4,54,207	31,79,803	36,44,010	31,71,214	4,72,796
(a)					
Other Funds . . . . .	9,36,150	1,22,23,711	1,31,00,391	1,21,44,192	10,17,199
<b>TOTAL GOVERNMENT OF BOMBAY</b>	<b>42,14,837</b>	<b>8,21,14,955</b>	<b>3,13,29,322</b>	<b>3,25,91,753</b>	<b>37,37,569</b>
<b>Government of Bengal.</b>					
District Funds . . . . .	47,80,049	1,00,42,324	2,08,22,337	1,69,26,842	38,95,581
Municipal Funds . . . . .	8,86,589	8,99,739	57,86,628	49,56,591	8,30,034
Other Funds . . . . .	20,28,592	55,21,153	75,50,045	45,76,766	29,73,279
<b>TOTAL GOVERNMENT OF BENGAL</b>	<b>76,95,830</b>	<b>2,64,63,216</b>	<b>3,41,59,010</b>	<b>2,64,60,202</b>	<b>76,98,844</b>
<b>Government of United Provinces.</b>					
District Funds . . . . .	38,82,065	2,00,07,022	2,38,69,027	2,05,59,501	32,99,526
Municipal Funds . . . . .	13,21,885	49,35,010	62,69,885	54,49,649	8,10,206
Other Funds . . . . .	3,70,686	9,16,639	12,87,325	9,38,774	3,48,651
<b>TOTAL GOVERNMENT OF UNITED PROVINCES</b>	<b>55,77,576</b>	<b>2,58,58,671</b>	<b>3,14,36,247</b>	<b>2,69,77,964</b>	<b>44,58,283</b>
<b>Government of Punjab.</b>					
District Funds . . . . .	17,57,485	2,00,67,163	2,18,24,448	2,02,02,626	16,22,622
Municipal Funds . . . . .	21,04,764	8,12,933	1,04,17,697	91,20,785	12,96,912
(a)					
Other Funds . . . . .	1,22,215	2,46,936	3,69,151	1,96,586	1,70,515
<b>TOTAL GOVERNMENT OF PUNJAB</b>	<b>(a) 39,84,464</b>	<b>2,86,27,032</b>	<b>3,26,11,496</b>	<b>2,95,21,397</b>	<b>36,90,609</b>

(a) Differs from last year's closing balance by reason of correction since made.

(b) Excludes Rs. 5,66,345 held in the Investment Account of the Depreciation Reserve Fund of the Vizagapatnam Port.

N. to V.—Debt, Deposits, Advances, etc.



No. 105.-- ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March 1940—*concl'd.*

	Balance, 1st April 1939.	Receipts in 1939-40	TOTAL.	Payments in 1939-40.	Balance, 31st March 1940.
	R	R	R	R	R
<b>Provincial Governments—<i>concl'd.</i></b>					
<b>Government of Bihar.</b>					
District Funds . . . . .	33,27,816	1,25,14,838	1,58,42,654	1,25,08,960	33,33,724
Municipal Funds . . . . .	11,82,103	36,03,395	47,85,498	37,03,161	10,62,347
Other Funds . . . . .	4,23,553	6,86,737	11,10,290	7,86,723	3,23,567
<b>TOTAL GOVERNMENT OF BIHAR</b> .	<b>49,33,502</b>	<b>1,68,04,970</b>	<b>2,17,38,472</b>	<b>1,69,98,834</b>	<b>47,39,638</b>
<b>Government of Central Provinces and Berar.</b>					
District Funds . . . . .	(a) 17,00,738	68,52,662	85,53,400	66,50,340	19,03,060
Municipal Funds . . . . .	4,52,107	31,63,760	39,15,867	32,76,069	6,39,798
Other Funds . . . . .	(a) 1,29,216	2,93,613	4,22,829	2,83,910	1,38,919
<b>TOTAL GOVERNMENT OF CENTRAL PROVINCES AND BERAR.</b>	<b>22,82,061</b>	<b>1,06,10,035</b>	<b>1,28,92,096</b>	<b>1,02,10,319</b>	<b>26,81,777</b>
<b>Government of Assam.</b>					
District Funds . . . . .	(a) 4,84,900	39,38,730	44,23,630	39,53,592	4,70,038
Municipal Funds . . . . .	1,44,904	9,71,272	11,16,176	9,56,941	1,59,235
Other Funds . . . . .	72,760	84,726	1,57,476	1,18,926	38,550
<b>TOTAL GOVERNMENT OF ASSAM</b> .	(a) 7,02,564	<b>49,94,728</b>	<b>56,97,282</b>	<b>50,29,459</b>	<b>6,67,823</b>
<b>Government of North-West Frontier Province.</b>					
District Funds . . . . .	(a) 3,96,379	14,80,960	18,77,339	15,78,479	3,03,860
Municipal Funds . . . . .	3,62,302	12,47,580	16,09,882	12,77,640	3,32,242
<b>TOTAL GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE.</b>	(a) 7,58,681	<b>27,28,540</b>	<b>34,87,221</b>	<b>28,56,119</b>	<b>6,36,102</b>
<b>Government of Orissa.</b>					
District Funds . . . . .	6,85,849	30,28,246	37,14,095	30,74,077	6,40,018
Municipal Funds . . . . .	2,07,118	6,37,171	8,44,289	6,45,773	1,98,516
Other Funds . . . . .	4,04,306	5,75,472	9,79,778	5,09,095	4,70,683
<b>TOTAL GOVERNMENT OF ORISSA</b> .	<b>12,97,273</b>	<b>42,40,889</b>	<b>55,38,162</b>	<b>42,28,945</b>	<b>13,09,217</b>
<b>Government of Sind.</b>					
District Funds . . . . .	(a) 6,55,468	47,16,608	53,72,076	48,21,567	5,50,509
Municipal Funds . . . . .	(a) 1,34,616	10,94,232	12,28,548	11,19,507	1,09,341
Other Funds . . . . .	2,93,500	25,67,882	28,61,382	25,78,028	2,83,354
<b>TOTAL GOVERNMENT OF SIND</b> .	<b>10,83,584</b>	<b>83,78,722</b>	<b>94,62,306</b>	<b>85,19,102</b>	<b>9,43,204</b>

(a) Differs from last year's closing balance by reason of correction since made.

**No. 106.—ACCOUNT of Payments into and Withdrawals from TREASURIES  
by BRANCH LINE COMPANIES during and to end of 1939-40.**

This is merely a banking account showing the receipts and payments of certain Branch Line Companies in which Government has no Capital interest ; see paragraph 6 of the Note on Railways, page 101.

	R	R
Aggregate of Debit Balances, 1st April 1939 . . . . .	693	
Aggregate of Credit Balances, 1st April 1939 . . . . .	1,49,947(a)	
Net Credit Balance on 1st April 1939 . . . . .		1,49,254
Receipts during 1939-40 . . . . .	2,71,075	
Withdrawals during 1939-40 . . . . .	<u>2,69,167</u>	
Net Receipts 1939-40 . . . . .		1,908
Aggregate of Debit Balances, 31st March 1940 . . . . .		
Aggregate of Credit Balances, 31st March 1940 . . . . .	<u>1,51,162</u>	
Net Credit Balance on 31st March 1940 . . . . .		<u>1,51,162</u>

(a) Differs from last year's closing balance by Rs 17,146 being the balance of Hariwar Dehra Railway transferred without financial adjustment to "other Deposits—State Railway Deposits" on the purchase of the branch line, vide footnote (c) Account No 107.

**Departmental, Judicial and Other Deposits.**

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies etc.

## No. 107.—ACCOUNT showing Receipts, Payments and Balances of Departmental, Judicial and Other Deposits for the year ended 31st March 1940.

	Balance, 1st April 1939	Receipts in 1939-40	Total	Payments in 1939-40	Balance, 31st March 1940
	R	R	R	R	R
<b>Central Government.</b>					
Civil Deposits . . . . .	2,05,43,011	38,66,07,616	40,71,50,637	37,55,48,393	3,16,02,264
Other Deposits . . . . .	(b) A (c)				
Balance of Coorg . . . . .	4,01,11,146	20,21,15,513	25,14,56,659	21,25,56,773	3,88,00,886
Other Accounts (a) . . . . .	1,92,350	1,35,110	3,28,000	3,28,000	0,26,916
	8,02,745	8,03,081	16,05,826	6,78,911	
<b>TOTAL CENTRAL GOVERNMENT</b>	<b>7,05,49,852</b>	<b>58,99,91,380</b>	<b>66,05,11,332</b>	<b>58,87,81,077</b>	<b>7,17,67,155</b>
<b>Government of Coorg.</b>					
Balance of Coorg . . . . .	—1,92,950		—1,92,950	1,37,140	—3,28,000
Other Accounts (a) . . . . .	(b) 37,202	6,186	43,388	10,273	44,115
<b>TOTAL GOVERNMENT OF COORG</b>	<b>—1,55,748</b>	<b>6,186</b>	<b>1,49,562</b>	<b>1,46,413</b>	<b>2,91,976</b>
<b>PROVINCIAL GOVERNMENTS</b>					
<b>Government of Madras.</b>					
Civil Deposits . . . . .	1,99,21,110	5,83,13,331	7,82,34,441	5,92,36,518	1,89,97,923
Other Accounts (a) . . . . .	3,13,261	5,59,047	8,72,308	6,23,614	2,48,694
<b>TOTAL GOVERNMENT OF MADRAS</b>	<b>2,02,34,371</b>	<b>5,88,72,378</b>	<b>7,91,06,749</b>	<b>6,98,60,132</b>	<b>1,92,46,617</b>
<b>Government of Bombay.</b>					
Civil Deposits . . . . .	(b) 1,03,11,736	5,32,82,507	6,35,94,243	5,12,96,719	1,22,97,524
Other Accounts (a) . . . . .	(b) 1,88,922	4,09,850	5,98,772	4,00,261	1,48,608
<b>TOTAL GOVERNMENT OF BOMBAY</b>	<b>1,05,00,658</b>	<b>5,36,92,357</b>	<b>6,41,93,015</b>	<b>5,17,46,983</b>	<b>1,24,46,032</b>
<b>Government of Bengal.</b>					
Civil Deposits . . . . .	(b) 1,87,51,018	1,71,13,528	6,41,97,516	4,49,13,009	1,94,84,537
Other Accounts (a) . . . . .	(b) —1,34,115	17,57,251	16,24,136	8,82,803	7,11,333
<b>TOTAL GOVERNMENT OF BENGAL</b>	<b>1,86,20,903</b>	<b>1,74,00,779</b>	<b>6,60,21,682</b>	<b>4,57,95,812</b>	<b>2,02,26,870</b>
<b>Government of United Provinces.</b>					
Civil Deposits . . . . .	(b) 93,07,919	4,29,60,514	5,22,68,433	4,15,90,453	1,06,77,979
Other Accounts (a) . . . . .	5,99,716	18,34,112	24,34,168	20,75,723	3,68,436
<b>TOTAL GOVERNMENT OF UNITED PROVINCES.</b>	<b>99,07,637</b>	<b>4,47,94,626</b>	<b>5,47,02,601</b>	<b>4,36,66,177</b>	<b>1,10,46,414</b>
<b>Government of Punjab.</b>					
Civil Deposits . . . . .	1,12,96,368	3,57,13,110	4,70,09,778	3,45,08,277	1,25,01,501
Other Accounts (a) . . . . .	(b) 5,41,780	4,60,510	10,02,326	7,11,318	2,51,008
<b>TOTAL GOVERNMENT OF PUNJAB</b>	<b>1,18,38,148</b>	<b>3,61,73,620</b>	<b>4,80,12,104</b>	<b>3,52,40,595</b>	<b>1,27,52,509</b>
<b>Government of Bihar.</b>					
Civil Deposits . . . . .	53,48,391	1,42,31,127	1,95,79,818	1,30,78,549	60,01,269
Other Accounts (a) . . . . .	(b) 2,56,024	4,04,091	6,60,115	5,81,189	74,926
<b>TOTAL GOVERNMENT OF BIHAR</b>	<b>56,04,415</b>	<b>1,46,35,218</b>	<b>2,02,39,933</b>	<b>1,41,62,738</b>	<b>60,76,195</b>
<b>Government of Central Provinces and Berar.</b>					
Civil Deposits . . . . .	27,96,971	99,63,419	1,27,60,390	94,30,356	33,30,034
Other Accounts (a) . . . . .	75,642	2,17,553	2,93,195	1,73,983	1,19,212
<b>TOTAL GOVERNMENT OF CENTRAL PROVINCES AND BERAR</b>	<b>28,72,613</b>	<b>1,01,80,972</b>	<b>1,30,53,585</b>	<b>96,04,339</b>	<b>34,49,246</b>
<b>Government of Assam.</b>					
Civil Deposits . . . . .	(b) 14,99,099	36,96,842	51,95,941	33,10,597	18,85,344
Other Accounts (a) . . . . .	(b) 3,570	3,26,657	3,30,227	2,32,391	97,836
<b>TOTAL GOVERNMENT OF ASSAM</b>	<b>15,02,669</b>	<b>40,23,499</b>	<b>55,26,168</b>	<b>35,42,988</b>	<b>19,83,180</b>
<b>Government of North-West Frontier Province.</b>					
Civil Deposits . . . . .	(b) 11,68,295	29,48,134	41,16,429	30,29,611	10,86,818
Other Accounts (a) . . . . .	60,064	1,57,638	2,17,702	1,17,843	99,859
<b>TOTAL GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE</b>	<b>12,28,359</b>	<b>31,05,772</b>	<b>43,34,131</b>	<b>31,47,454</b>	<b>11,86,677</b>
<b>Government of Orissa.</b>					
Civil Deposits . . . . .	(b) 11,18,892	28,33,683	39,52,575	27,33,175	12,19,400
Other Accounts (a) . . . . .	30,77,468	5,64,472	36,41,930	3,16,874	33,45,066
<b>TOTAL GOVERNMENT OF ORISSA</b>	<b>41,96,360</b>	<b>34,18,155</b>	<b>76,14,505</b>	<b>30,50,049</b>	<b>45,64,466</b>
<b>Government of Sind.</b>					
Civil Deposits . . . . .	20,03,210	1,08,56,633	1,28,59,843	1,00,95,845	27,63,998
Other Accounts (a) . . . . .	(b) 16,39,017	1,37,576	17,76,593	3,39,734	14,36,869
<b>TOTAL GOVERNMENT OF SIND</b>	<b>36,42,227</b>	<b>1,09,94,209</b>	<b>1,46,36,436</b>	<b>1,04,35,579</b>	<b>42,00,867</b>

(a) Excluding transactions relating to the "Subventions from Central Road Fund".

(b) Differs from the last year's closing balance by reason of corrections since made.

(c) Differs from last year's closing balance by Rs 17,146 being the balance of Hardwar Dehra Railway transferred about financial adjustment from 'Deposits of Branch Line Companies' vide footnote (a) of Account No. 106.

N. to V.—Debt, Deposits, Advances, etc.

**Exchange on Remittance Accounts.**

The actual procedure for the allocation between different heads of exchange gains or losses is as follows. All exchange arising in respect of remittance transactions with England is brought to account in the first instance under the deposit head "Exchange on Remittance Accounts" in the Central Government accounts. Exchange is then calculated in respect of all revenue and capital transactions in England of the Central Government and all English transactions of Provincial Governments including those relating to debt, deposit etc. heads. These calculations are made monthly and are based on the average of the Calcutta daily market rate for telegraphic transfers on London which is taken as the standard for effecting remittances to England to meet expenditure in that country. The adjustments on account of exchange in respect of the revenue and capital transactions are distributed over the respective heads of revenue and expenditure in the Central and Provincial Accounts and that in respect of the debt head transactions of Provincial Governments is taken to the head 'XLVI—Miscellaneous'. The balance remaining under the deposit head after these transfers are made, is transferred at the end of each year to the revenue account of the Central Government as a miscellaneous item of revenue or expenditure (see account No. 81).

**No. 108.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for the year ended 31st March 1940.**

	Credits.	Debits.
<i>A.—Gain or Loss by Exchange on —</i>		
Remittances through Reserve Bank		12,00,173
Iran Bills	25,764	
Postal and Money Order transactions	1,50,798	
Miscellaneous		7,473
<b>TOTAL</b>	<b>1,76,552</b>	<b>12,07,646</b>
<b>Net Loss by exchange during the year</b>		<b>10,31,094</b>

*B.—Loss by Exchange in respect of Sterling transactions transferred to—*

**Central Government :—**

	R
Railways { Capital . . . . .	1,25,507
Revenue . . . . .	4,82,233
Defence Services Revenue . . . . .	2,31,578
Posts and Telegraphs Revenue . . . . .	7,075
Irrigation . . Revenue . . . . .	84
Lighthouses and Lightships { Capital . . . . .	7
Revenue . . . . .	17
Other transactions { Capital . . . . .	5,657
Revenue . . . . .	3,45,470

**Provincial Governments —**

Irrigation . . { Capital . . . . .	604
Revenue . . . . .	1,969
Electricity Schemes . { Capital . . . . .	738
Revenue . . . . .	101
Other transactions { Capital . . . . .	1,907
Revenue . . . . .	1,00,675

**Total Loss transferred** . . . . . **13,09,622**

Net Credits brought to account under this head during the year . . . . . **2,72,524**

**C.—Net Gain by Exchange transferred to the head 'X LVI—Miscellaneous', vide Account No 81** . . . . . **—2,72,524**

**Balance on 31st March 1940** . . . . .

**H. to V.—Debt, Deposits, Advances, etc.**

**Section Q.—Loans and Advances by the Central Government.**

This Section records transactions connected with the advances to Provincial Governments and the Coorg Administration, advances to Crown Representative for loans to Indian States and loans and advances granted by the Central Government to local funds, etc. Loans granted by the Central Government to Government servants for house-building, purchase of motor cars and similar purposes which carry interest at the prescribed rates, are also brought to account in this Section.

The grant to Government servants of house-building advances and advances for the purchase of conveyances, tents, etc., has been discontinued by the Central Government from 13th May 1937 in the case of persons entering Government service after that date and from the 1st March 1938 in the case of others.

No. 100.—ACCOUNT OF LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT showing the amounts ADVANCED and REPAYD during the year ended 31st March 1940 and the Balances of such LOANS etc. at the commencement and close of the year.

	Balance on 1st April 1939	Amount Advanced during the year	Total	Amount Repaid during the year	Balance on 31st March 1940	Amount of interest received and added to the principal (less Amount Now due and paid)
<b>Advances to Provincial Governments</b>						
<b>Advances to the Government of Coorg</b>						
<b>Advances to Crown Representative—</b>						
Loan to Indian States	1,28,34,05,285		1,28,34,05,285	1,47,26,780	1,27,70,70,655	5,30,19,416
Loans to Notabilities	4,04,518		4,04,518	41,977	3,62,541	6,382
Other Advances						
Loans to Notabilities	61,100	3,47,528	3,47,528		3,47,528	...
Other Advances	61,100	6,000	67,100	15,679	51,421	2,860
Loans to Municipalities		3,14,906	3,14,906		3,14,906	
Other Advances	61,100	6,08,484	7,29,384	15,679	7,13,705	2,860
<b>TOTAL</b>			11,68,31,694	73,94,282	10,92,27,412	2,58,028
<b>Loans to Indian States</b>	11,38,31,684	5,71,000	11,68,31,684			
<b>Loans to Local Funds etc.—</b>						
Loans to Major Port Trusts and Port Funds	6,65,17,268	5,00,000	6,70,17,268	22,80,248	6,47,37,020	27,60,365
Loans to Municipalities	79,59,119	5,10,000	84,69,119	19,11,682	65,57,437	2,50,986
Loans to District and other Local Fund Committees	70,71,888	...	70,71,888	85,407	69,86,481	2,45,776
Loans to Landholders and other Notabilities	64,373		64,373	8,893	55,480	4,880
Loans to Railway Companies	20,10,000		20,10,000	...	20,10,000	80,400
Advances to Cultivators	18,63,061	6,90,890	25,53,951	1,68,206	23,85,745	40,308
Advances under Special Laws	84,61,967	9,290	34,71,277	27,645	34,43,732	1,61,982
Miscellaneous Loans and Advances	9,51,432	30,00,384	40,41,816	66,711	39,75,105	1,26,708
<b>TOTAL</b>	8,98,99,378	48,01,784	9,46,99,442	44,96,159	9,02,01,283	36,71,385
<b>Loans to Government Servants—</b>						
Houses Building Advances	9,59,094		9,59,094	5,22,928	4,76,166	86,648
Advances for the purchase of motor cars	9,18,152	2,400	9,15,552	7,10,814	2,05,238	69,311
Advances for the purchase of other conveyances	19,404	...	19,404	17,268	2,136	2,415
Passage Advances	64,514	38,371	1,02,885	40,218	62,667	1,925
Other Advances	—15	700	685	655		1
<b>TOTAL</b>	19,96,149	41,671	20,37,820	12,91,713	7,46,107	1,62,388
<b>(GRAND TOTAL)</b>	1,44,04,184	64,01,996	1,44,08,683	2,79,67,480	1,41,29,008	5,71,61,779

(a) Includes a sum of Rs. 5 lakhs transferred from 'Advances Browsable' being the amount of an immediate advance granted to Bundi State in 1938-39 which has been repaid as a part of the loan of Rs. 7,50,000 granted to that State in 1939-40.

N. to V.—Debt, Deposits, Advances, etc.



**Section R.—Loans and Advances by Provincial Governments.**

This Section records the transactions connected with the loans and advances granted by Provincial Governments to local bodies, cultivators etc. Loans to Government servants of Provincial Governments for house building and purchase of conveyances etc., which carry interest at the prescribed rates, are also brought to account in this Section. Loans and Advances granted by the Government of Coorg are shown in this Section for the sake of convenience.

No. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1940 and the Balances of such LOANS etc. at the commencement and close of the year.

	Balance. 1st April 1939.	Amount Advanced.	Total.	Amount Repaid.	Balance, 31st March 1940.	Amount of Interest received and credited to Revenue (See Account No. 41).
	R	R	R	R	R	R
<b>Government of Coorg.</b>						
<b>Loans to Municipalities, Port Funds etc.—</b>						
Advances to Cultivators . . . .	4,25,320	..	4,25,320	92,303	3,33,017	13,15 9
<b>Government of Madras.</b>						
<b>Loans to Municipalities, Port Funds etc.—</b>						
Loans to Presidency Corporations, Port Trusts and other Port Funds . . . .	(a) 1,18,60,835	13,54,000	1,32,14,835	5,55,750	1,26,59,085	5,00,484
Loans to Municipalities . . . . .	1,55,84,218	17,46,685	1,73,30,903	7,17,939	1,66,12,964	6,51,786
Loans to District and other Local Fund Committees . . . . .	(a) 38,49,545	1,63,550	40,13,095	2,50,394	37,62,701	1,67,614
Loans to Land-holders and other Notabilities . . . . .	1,875	..	1,875	625	1,250	103
Advances to Cultivators . . . . .	(a) 1,17,87,961	19,41,111	1,37,29,072	12,83,747	1,24,45,325	4,29,415
Advances under Special Laws . . . .	93,295	27,335	1,20,630	2,168	1,18,462	3,261
Loans to Local Boards for Railway Construction . . . . .	10,05,510	..	10,05,510	47,281	9,58,229	47,207
Miscellaneous Loans and Advances . .	(a) 64,46,068	51,52,457	1,15,98,525	39,41,755	76,56,770	2,81,508
<b>Total . . . . .</b>	<b>5,06,29,307</b>	<b>1,03,85,138</b>	<b>6,10,14,445</b>	<b>67,99,659</b>	<b>5,42,14,786</b>	<b>20,81,378</b>
<b>Loans to Government Servants—</b>						
Advances for purchase of Motor Cars . .	1,14,564	47,190	1,61,754	98,597	63,157	6,021
Advances for purchase of Other Con- veyances . . . . .	2,286	5,077	7,363	4,292	3,071	118
Passage Advances . . . . .	5,672	1,387	7,059	4,746	2,313	69
Other Advances . . . . .	1,558	2,695	4,253	1,878	2,375	240
<b>Total . . . . .</b>	<b>1,24,080</b>	<b>56,349</b>	<b>1,80,429</b>	<b>1,09,513</b>	<b>70,916</b>	<b>6,448</b>
<b>TOTAL GOVERNMENT OF MADRAS . .</b>	<b>5,07,53,387</b>	<b>1,04,41,487</b>	<b>6,11,94,874</b>	<b>69,09,172</b>	<b>5,42,85,702</b>	<b>20,87,826</b>

(a) Differs from the last year's closing balance by reason of correction since made.

B. to V.—Debt, Deposits, Advances, etc.  
S H 2

NO. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1940 and the Balances of such LOANS etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1939	Amount Advanced.	Total	Amount Repaid	Balance, 31st March 1940.	Amount of Interest received and credited to Revenue (See Account No. 41).
	R	R	R	R	R	R
<b>Government of Bombay.</b>						
<b>Loans to Municipalities, Port Funds etc.—</b>						
Loans to Presidency Corporations, Port Trusts and Other Port Funds . . . . .	13,88,74,740		13,88,74,740	50,06,370	13,38,68,370	63,07,734
Loans to Municipalities . . . . .	30,50,129		30,50,129	2,09,247	28,40,882	1,23,795
Loans to District and other Local Fund Committees . . . . .	55,537		55,537	13,975	41,562	3,284
Loans to Land holders and other Notabi- lities . . . . .	2,49,712		2,49,712	24,335	2,25,377	572
Advances to Cultivators . . . . .	59,52,198	7,72,089	67,24,287	10,43,353	56,80,934	2,74,376
Miscellaneous Loans and Advances . . . . .	33,92,330	2,07,739	36,00,078	2,35,454	33,64,624	1,45,158
Total . . . . .	16,15,74,656	9,79,828	16,25,54,483	65,32,734	14,60,21,749	68,54,919
<b>Loans to Government Servants—</b>						
House Building Advances . . . . .	54,778	11,236	66,014	29,482	36,532	1,827
Advances for purchase of Motor Cars . . . . .	1,15,889	67,870	1,83,759	81,512	1,02,247	2,857
Advances for purchase of Other Convey- ances . . . . .	8,128	14,036	22,164	14,984	7,180	516
Passage Advances . . . . .	1,349	1,000	2,349	687	1,662	6
Other Advances . . . . .	..	460	460	70	390	..
Total . . . . .	1,80,114	94,602	2,74,716	1,26,735	1,48,011	5,206
TOTAL GOVERNMENT OF BOMBAY . . . . .	15,17,54,799	10,74,430	16,28,29,229	66,59,469	14,61,69,760	68,60,125
<b>Government of Bengal.</b>						
<b>Loans to Municipalities, Port Funds etc.—</b>						
Loans to Municipalities . . . . .	(a) 28,55,111	1,46,200	30,01,311	1,54,463	28,46,848	1,40,326
Loans to District and other Local Fund Committees . . . . .	26,65,941	4,25,751	30,91,692	1,09,293	29,82,399	1,24,547
Loans to Land-holders and other Notabi- lities . . . . .	10,39,777	..	10,39,777	34,676	10,05,101	37,548
Advances to Cultivators . . . . .	64,06,846	33,76,716	97,83,562	25,31,575	72,51,987	2,37,198
Advances under Special Laws . . . . .	67,478	36,132	1,03,610	31,908	71,702	1,316
Miscellaneous Loans and Advances . . . . .	6,91,454	14,64,211	21,55,665	10,17,215	11,38,450	983
Total . . . . .	1,37,26,607	54,49,010	1,91,75,617	38,79,130	1,52,96,487	5,41,913
<b>Loans to Government Servants—</b>						
House Building Advances . . . . .	1,92,218	56,415	2,48,633	96,506	1,52,127	2,925
Advances for purchase of Motor Cars . . . . .	1,36,070	1,47,286	2,83,356	1,07,987	1,76,369	3,815
Advances for purchase of Other Convey- ances . . . . .	(a) 1,161	150	1,311	884	427	6
Passage Advances . . . . .	2,796	3,420	6,216	1,893	4,323	..
Other Advances . . . . .	260	420	680	215	465	..
Total . . . . .	3,32,505	2,07,691	5,40,196	2,07,485	3,32,711	6,746
TOTAL GOVERNMENT OF BENGAL . . . . .	1,40,59,112	56,56,701	1,97,15,813	40,86,615	1,56,29,198	5,48,659

(a) Differs from the last year's closing balance by reason of correction since made.

**No. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1940 and the Balances of such LOANS etc. at the commencement and close of the year—*contd.***

	Balance, 1st April 1939	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1940	Amount of Interest received and credited to Revenue (See Account No. 41)
	R	R	R	R	R	R
<b>Government of United Provinces.</b>						
<b>Loans to Municipalities, Port Funds etc.—</b>						
Loans to Municipalities	(a) 1,80,43,651	9,00,978	1,89,53,629	9,52,629	1,80,01,000	6,06,898
Loans to District and other Local Fund Committees	(a) 3,58,457	30,000	3,88,457	22,053	3,66,404	15,663
Advances to Cultivators	(a) 55,61,387	11,11,205	66,72,592	33,92,932	32,79,660	2,81,166
Advances under Special Laws	23,425		23,425	7,679	15,746	821
Miscellaneous Loans and Advances	(a) 4,03,781	1,76,011	5,79,792	81,982	4,97,810	11,834
<b>Total</b>	<b>2,43,90,701</b>	<b>22,27,194</b>	<b>2,66,17,895</b>	<b>44,57,275</b>	<b>2,21,60,620</b>	<b>9,16,382</b>
<b>Loans to Government Servants—</b>						
House Building Advances	6,49,791	83,216	7,33,007	2,17,567	5,15,640	6,261
Advances for purchase of Motor Cars	(a) 1,75,113	76,321	2,51,434	1,27,074	1,24,360	5,679
Advances for purchase of Other Conveyances	(a) 5,328	7,265	12,593	7,819	4,774	205
Passage Advances	1,851		1,851	881	970	
<b>Total</b>	<b>8,32,081</b>	<b>1,66,802</b>	<b>9,98,883</b>	<b>3,53,141</b>	<b>6,45,744</b>	<b>12,145</b>
<b>TOTAL GOVERNMENT OF UNITED PROVINCES.</b>	<b>2,52,22,784</b>	<b>23,93,996</b>	<b>2,76,16,780</b>	<b>48,10,416</b>	<b>2,28,06,364</b>	<b>9,28,527</b>
<b>Government of Punjab.</b>						
<b>Loans to Municipalities, Port Funds etc.—</b>						
Loans to Municipalities	39,49,830	13,00,000	52,49,830	1,39,236	51,10,592	92,062
Loans to District and other Local Fund Committees	1,40,938	30,000	1,70,938	35,469	1,35,479	6,149
Loans to Land-holders and other Notabilities	1,46,049		1,46,049	3,503	1,42,546	9,912
Advances to Cultivators	72,48,500	35,23,404	1,07,71,904	8,54,562	99,17,342	1,62,397
Miscellaneous Loans and Advances	8,06,042	1,07,964	9,13,996	1,22,821	7,91,175	22,881
<b>Total</b>	<b>1,22,91,359</b>	<b>49,61,368</b>	<b>1,72,52,717</b>	<b>11,55,583</b>	<b>1,60,97,134</b>	<b>2,83,391</b>
<b>Loans to Government Servants—</b>						
House Building Advances	2,44,059	1,18,695	3,62,754	1,18,526	2,44,228	3,400
Advances for purchase of Motor Cars	(a) 1,65,066	94,600	2,59,666	1,20,124	1,39,542	4,640
Advances for purchase of Other Conveyances	486	703	1,189	887	302	11
Passage Advances	(a) 10,557	3,624	14,181	8,069	6,112	176
Other Advances	171	900	1,071	452	619	5
<b>Total</b>	<b>4,20,339</b>	<b>2,18,622</b>	<b>6,38,961</b>	<b>2,48,058</b>	<b>3,90,803</b>	<b>8,232</b>
<b>TOTAL GOVERNMENT OF PUNJAB</b>	<b>1,27,11,698</b>	<b>51,79,980</b>	<b>1,78,91,578</b>	<b>14,03,641</b>	<b>1,64,87,937</b>	<b>2,91,623</b>

(a) Differs from the last year's closing balance by reason of correction since made

R. to V.—Debt, Deposits, Advances, etc.

No. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1940 and the Balances of such LOANS etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1939	Amount Advanced.	Total.	Amount Repaid.	Balance, 31st March 1940.	Amount of Interest received and credited to Revenue (See Account No. 41).
	R	R	R	R	R	R
<b>Government of Bihar.</b>						
Loans to Municipalities, Port Funds etc.—						
Loans to Municipalities	8,69,203	1,54,000	10,23,203	43,773	9,79,430	31,549
Loans to District and other Local Fund Committees	69,99,677	19,000	70,18,677	2,47,752	67,70,925	1,92,047
Loans to Land-holders and other Not- abilities	4,595		4,595	350	4,245	566
Advances to Cultivators	54,47,651	13,79,105	68,26,756	4,39,656	63,87,100	66,045
Advances under Special Laws	25,28,168	55,148	25,83,316	3,61,026	22,21,690	68,473
Miscellaneous Loans and Advances	11,656	1,00,595	1,12,251	48,734	63,917	349
Total	1,58,60,950	17,07,848	1,75,68,798	11,41,491	1,64,27,307	3,59,029
<b>Loans to Government Servants—</b>						
House Building Advances	1,08,982	56,016	1,64,998	50,886	1,14,112	1,810
Advances for purchase of Motor Cars	1,07,253	94,572	2,00,825	85,807	1,15,018	2,281
Advances for purchase of Other Con- veyances	597	445	1,042	658	384	8
Passage Advances	1,224	900	2,124	1,296	828	9
Other Advances	7,781	600	8,381	3,019	5,362	13
Total	2,25,837	1,51,533	3,77,370	1,41,666	2,35,704	4,121
TOTAL GOVERNMENT OF BIHAR	1,60,86,787	18,59,381	1,79,46,168	12,83,157	1,66,63,011	3,63,150
<b>Government of Central Provinces and Berar</b>						
Loans to Municipalities, Port Funds etc.—						
Loans to Municipalities	31,51,173	6,00,000	37,51,173	1,26,536	36,24,637	1,34,033
Loans to District and other Local Fund Committees	2,01,042		2,01,042	6,362	1,94,680	7,123
Loans to Land-holders and other Not- abilities	(a) 9,07,213		9,07,213	1,441	9,05,772	42,328
Advances to Cultivators	64,93,190	21,50,584	86,43,774	25,27,366	61,16,408	2,76,290
Miscellaneous Loans and Advances		10,000	10,000		10,000	..
Total	1,07,52,618	27,60,584	1,35,13,202	26,61,705	1,08,51,497	4,59,774
<b>Loans to Government Servants—</b>						
House Building Advances	1,17,570	32,236	1,49,806	48,519	1,01,287	1,625
Advances for purchase of Motor Cars	21,261		21,261	17,254	4,007	1,252
Advances for purchase of Other Con- veyances	(a) 386	120	506	446	60	78
Total	1,39,217	32,356	1,71,573	66,219	1,05,354	2,955
TOTAL GOVERNMENT OF CENTRAL PRO- VINCES AND BERAR	1,08,91,835	27,92,940	1,36,84,775	27,27,924	1,09,56,851	4,62,729

(a) Differs from the last year's closing balance by reason of correction since made.

No. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1940 and the Balances of such LOANS etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1939	Amount Advanced	Total	Amount Repaid	Balance, 31st March, 1940	Amount of interest received and credited to Revenue (See Account No. 41).
	R	R	R	R	R	Rs.
<b>Government of Assam.</b>						
Loans to Municipalities, Port Funds etc.—						
Loans to Municipalities . . . .	1,48,048	15,000	1,63,048	14,211	1,48,837	7,234
Loans to District and other Local Fund Committees . . . . .	99,684	.	99,684	9,751	89,933	4,904
Loans to Land-holders and other Not- abilities . . . . .	18,581	1,90,000	2,08,581	17,906	1,90,675	2,481
Advances to Cultivators . . . .	6,74,043	1,01,101	7,75,144	72,406	7,02,738	5,621
Miscellaneous Loans and Advances	14,026	600	14,626	4,887	9,739	499
<b>Total . . . . .</b>	<b>9,54,382</b>	<b>3,06,701</b>	<b>12,61,083</b>	<b>1,19,161</b>	<b>11,41,922</b>	<b>20,639</b>
Loans to Government Servants—						
House Building Advances . . . .	3,40,753	1,20,012	4,60,765	1,43,562	3,17,203	3,796
Advances for purchase of Motor Cars	70,015	52,440	1,22,455	51,228	71,227	1,673
Advances for purchase of Other Con- veyances . . . . .	3,518	2,668	6,186	4,050	2,136	57
Passage Advances . . . . .	2,772	..	2,772	1,008	1,764	..
Other Advances . . . . .	130	500	630	205	425	7
<b>Total . . . . .</b>	<b>4,17,188</b>	<b>1,75,620</b>	<b>5,92,808</b>	<b>2,00,053</b>	<b>3,92,755</b>	<b>5,533</b>
<b>TOTAL GOVERNMENT OF ASSAM . . . .</b>	<b>13,71,570</b>	<b>4,82,321</b>	<b>18,53,891</b>	<b>3,19,214</b>	<b>15,34,677</b>	<b>26,172</b>
<b>Government of North-West Frontier Province.</b>						
Loans to Municipalities, Port Funds etc.—						
Loans to Municipalities . . . .	10,92,340	..	10,92,340	41,424	10,50,916	19,602
Loans to Land-holders and other Not- abilities . . . . .	1,85,627	..	1,85,627	9,633	1,55,994	3,768
Advances to Cultivators . . . .	12,60,081	1,41,452	14,01,533	3,58,390	10,43,243	16,900
Miscellaneous Loans and Advances .	1,51,671	5,600	1,57,171	5,109	1,52,062	4,469
<b>Total . . . . .</b>	<b>26,69,619</b>	<b>1,47,052</b>	<b>28,16,671</b>	<b>4,14,456</b>	<b>24,02,215</b>	<b>44,339</b>
Loans to Government Servants—						
House Building Advances . . . .	43,338	22,738	66,076	28,814	39,262	1,135
Advances for purchase of Motor Cars .	16,792	39,630	56,422	22,631	33,791	462
Advances for purchase of Other Convey- ances . . . . .	—6	250	244	244	..	..
<b>Total . . . . .</b>	<b>60,124</b>	<b>62,618</b>	<b>1,22,742</b>	<b>49,689</b>	<b>73,063</b>	<b>1,597</b>
<b>TOTAL GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE . . . . .</b>	<b>27,29,743</b>	<b>2,09,670</b>	<b>29,39,413</b>	<b>4,64,145</b>	<b>24,75,268</b>	<b>45,936</b>

H. to V.—Debt, Deposits, Advances, etc.

No. 110. ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1940 and the Balances of such LOANS etc. at the commencement and close of the year—*concl'd.*

	Balance, 1st April 1939	Amount Advanced	Total	Amount Repaid.	Balance, 31st March 1940.	Amount of interest received and credited to Revenue (See Account No. 41).
	R	R	R	R	R	R
<b>Government of Orissa.</b>						
Loans to Municipalities, Port Funds etc.—						
Loans to Municipalities . . . .	10,143	..	10,143	8,101	1,742	418
Loans to District and Other Local Fund Committees . . . . .	1,79,388	..	1,79,388	13,935	1,65,453	7,161
Advances to Cultivators . . . .	4,62,285	2,09,728	6,72,013	1,08,218	5,63,795	18,287
Advances under Special Laws . .	10,739	30,000	40,739		40,739	..
Miscellaneous Loans and Advances	44,565	1,180	45,745	2,022	43,723	1,243
<b>Total</b>	<b>7,07,120</b>	<b>2,40,908</b>	<b>9,48,028</b>	<b>1,32,676</b>	<b>8,15,452</b>	<b>27,109</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . .	27,211	12,320	39,531	15,590	23,941	458
Advances for purchase of Motor Cars	5,075	5,000	10,075	5,586	4,489	47
Advances for purchase of Other Con- veyances . . . . .	570	816	1,386	1,007	379	20
<b>Total</b>	<b>32,856</b>	<b>18,136</b>	<b>50,992</b>	<b>22,183</b>	<b>28,809</b>	<b>525</b>
<b>TOTAL GOVERNMENT OF ORISSA</b>	<b>7,39,976</b>	<b>2,59,044</b>	<b>9,99,020</b>	<b>1,54,759</b>	<b>8,44,261</b>	<b>27,634</b>
<b>Government of Sind.</b>						
Loans to Municipalities, Port Funds etc.—						
Loans to Municipalities . . . .	(a) 1,11,300	..	1,11,300	935	1,10,365	6,678
Loans to District and Other Local Fund Committees . . . . .	1,504	..	1,504	781	723	90
Advances to Cultivators . . . .	34,07,722	65,005	34,72,727	2,64,608	32,08,119	1,86,424
Miscellaneous Loans and Advances	7,84,676	6,017	7,90,693	98,534	6,92,059	47,688
<b>Total</b>	<b>43,06,102</b>	<b>71,022</b>	<b>43,76,124</b>	<b>3,64,868</b>	<b>40,11,266</b>	<b>2,40,890</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . .	(a) 12,135	..	12,135	7,800	4,335	1,153
Advances for purchase of Motor Cars	25,205	22,310	47,515	20,843	26,672	421
Advances for purchase of Other Con- veyances . . . . .	4,340	3,374	7,714	4,952	2,762	206
Passage Advances . . . . .	..	648	648	126	522	..
<b>Total</b>	<b>41,680</b>	<b>26,332</b>	<b>68,012</b>	<b>33,721</b>	<b>34,291</b>	<b>1,780</b>
<b>TOTAL GOVERNMENT OF SIND</b>	<b>43,46,782</b>	<b>97,354</b>	<b>44,44,136</b>	<b>3,98,579</b>	<b>40,45,557</b>	<b>2,42,670</b>

(a) Differs from the last year's closing balance by reason of correction since made.

**SECTION—S—REMITTANCES.****REMITTANCES BETWEEN ENGLAND AND INDIA.**

The transactions brought to account under this head are classified under the following minor heads :—

- (i) Revenue Receipts.
- (ii) Capital Receipts.
- (iii) Expenditure on Revenue Account.
- (iv) Capital expenditure outside the Revenue Account.
- (v) Net disbursement on behalf of Coorg Administration.
- (vi) Net disbursements on behalf of Railways.
- (vii) Net disbursements on behalf of Provincial Governments.
- (viii) Remittance : Miscellaneous Accounts between England and India.

2. Prior to 1st April 1937, all transactions in England falling under the heads (i) to (vii) of the Central Government and Provincial Governments were adjusted as far as possible under final heads in the Central and Provincial Sections of the Home Accounts. This procedure has been changed from 1st April 1937 and all English transactions of the Central Government and of the Provinces with the exception of those representing genuine sterling liabilities or assets are now passed on to India through the Remittance Account to be brought to account along with similar transactions in this country. These transactions are shown in lump under the respective heads in Account No. 111.

3. The transactions under (viii) 'Miscellaneous Accounts between England and India' fall into two classes :—

(i) Transactions put through by the agency of Government on behalf of third parties, chiefly His Majesty's Imperial Government, involving cash recoveries from or cash payments to them against corresponding payments or receipts in India on their behalf, such as recoverable expenditure incurred in India on account of the War Office or the Admiralty and expenditure incurred in England on behalf of Local Funds, Indian States etc.

(ii) Transactions which require final adjustment in the Indian Accounts. Such transactions mostly appear in the High Commissioner's accounts. With the gradual extension of the functions of the High Commissioner as agent to the Government of India the number of transactions of this nature in the Secretary of State's accounts has been gradually diminishing.

The details of transactions falling under classes (i) and (ii) are given in Account No. 111. The various descriptive heads under which these transactions are shown indicate their nature.

4. As explained in paragraph 3 of the explanatory note at the foot of page 377, all transactions in England relating to the Defence Services were passed on to India under the old main heads I/1 to XII/12. In accordance however with the financial arrangement reached with His Majesty's Government in connection with the present war, the entire receipts and charges relating to the Defence Services, including the amounts under the above heads passed on to India, with the exception of transactions adjustable under the head "War measures chargeable to Indian revenues" are now transferred to His Majesty's Government through Outward Account Current with the Secretary of State for India and are included in the total amounts shown against the head 'Remittance—Miscellaneous Accounts between England and India—Defence Services'.



**No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between  
and the BALANCES unadjusted at**

	UNADJUSTED BALANCES.		No. of Items.
	1st APRIL 1889.		
	Debits.	Credits.	
	£	£	
<b>A.—Accounts with the Secretary of State for India.</b>			
<b>I.—Items adjustable in India—</b>			
Revenue and Expenditure not from Revenue —			
Civil . . . . .	..	..	1
Posts and Telegraphs . . . . .	..	..	2
Defence Services . . . . .	..	..	3
Capital Accounts outside the Revenue Account—			
Defence Services . . . . .	..	..	4
Net Disbursements on behalf of the Coorg Administration . . . . .	..	..	5
Net Disbursements on behalf of Railways . . . . .	..	..	6
Net Disbursements on behalf of Provincial Governments—			
Government of Madras . . . . .	..	..	7
Government of Bombay . . . . .	..	..	8
Government of Bengal . . . . .	..	..	9
Government of United Provinces . . . . .	..	..	10
Government of Punjab . . . . .	..	..	11
Government of Bihar . . . . .	..	..	12
Government of Central Provinces and Berar . . . . .	..	..	13
Government of Assam . . . . .	..	..	14
Government of North-West Frontier Province . . . . .	..	..	15
Government of Orissa . . . . .	..	..	16
Government of Sind . . . . .	..	..	17
<b>TOTAL</b> . . . . .	..	..	
Remittance : Miscellaneous Accounts between England and India—			
Postal and Money Order Transactions with Colonial Administrations . . . . .	..	..	18
Purchases and Sales of Silver . . . . .	..	..	19
Payments authorised on I A F A. 602 . . . . .	..	..	20
Encashment of Indian Post Office Cash Certificates . . . . .	..	..	21
Miscellaneous :—			
Civil . . . . .	..	..	22
Defence Services . . . . .	..	..	23
<b>Total—Miscellaneous Accounts between England and India</b> . . . . .	..	..	
<b>Total—I.—Items adjustable in India—Carried over</b> . . . . .	..	..	

ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1940 the commencement and close of the year—*contd.*

No. of Item.	TRANSACTIONS IN 1939-40.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st March 1940.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
1	279,914	4,919,859	4,919,859	279,914	..	..
2	..	49,419	49,419	..	..	..
3	5,751,084	6,447,676	6,447,676	5,751,084	..	..
4	..	64,919	64,919	..	..	..
5	..	50	50	..	..	..
6	..	10,569,852	10,569,852	..	..	..
7	..	21,451	21,451	..	..	..
8	..	25,010	25,010	..	..	..
9	..	28,862	28,862	..	..	..
10	..	18,885	18,885	..	..	..
11	..	22,889	22,889	..	..	..
12	..	10,157	10,157	..	..	..
13	..	6,411	6,411	..	..	..
14	..	8,301	8,301	..	..	..
15	..	5,068	5,068	..	..	..
16	..	72	72	..	..	..
17	..	205	205	..	..	..
	6,030,998	22,199,086	22,199,086	6,030,998	..	..
18	599,140	..	..	599,140	..	..
19	8,290,896	27,561	27,561	8,290,896	..	..
20	..	103,024	103,024	..	..	..
21	..	9,535	9,535	..	..	..
22	571,366	11,964	11,964	571,363	..	7
23	7,181	26,283	26,283	7,189	..	8
	9,468,573	178,367	178,367	9,468,568	..	13
	15,499,571	22,377,453	22,377,453	15,499,566	..	1b

**No. 111—ABSTRACT STATEMENT showing in respect of Remittances between  
and the BALANCES unadjusted at**

		UNADJUSTED BALANCES.		No. of Items.
		1st APRIL 1899.		
		Debits.	Credits.	
		£	£	
Brought forward				
A.—Accounts with the Secretary of State for India—contd.				
II.—Items adjustable in England—				
Remittance Miscellaneous Accounts between England and India—				
Additional Indian Troops at Hong Kong	883	..	24	
Effects of deceased British Officers and men	..	1,036	25	
Light Dues payable to the Board of Trade	..	260	26	
Family Remittances of the Hong Kong and Singapore Royal Artillery	13,724	..	27	
Remittances by British Troops for payment to the British Post Office	..	34,097	28	
Casual remittances for payment by the India Office	..	65	29	
Telegraphic Transfers on London drawn by His Majesty's Minister at Tehran in respect of advances made on Indian Account	..	1,000	30	
Enlistment of Indians for service in the Colonies	6,788	..	31	
Payments authorised on A. F. O., 1706 (War Office)	25,542	..	32	
Payments authorised on A. F. O., 1706 (Air Ministry)	11,102	..	33	
Pensions, etc., issued on behalf of the War Office	..	621	34	
Pensions, etc., issued on behalf of the Admiralty	21	..	35	
Pensions, etc., issued on behalf of His Majesty's Paymaster-General	1,720	..	36	
Troops sent to Abyssinia, Aden and Port Sudan	..	32	37	
Troops sent to China	..	549	38	
Postal and Money Order Transactions with the United Kingdom	20,055	..	39	
Bills of Exchange drawn on the Admiralty—				
Civil	527	..	40	
Defence Services	6,787	..	41	
Board of Trade—Transports	3,208	..	42	
Balances of Indian Shipping Masters' Accounts	237	..	43	
Bills drawn on account of African Protectorates and the Emigration of Coolies	2,340	..	44	
Payments chargeable to the Ministry of Pensions	12,232	..	45	
Domestic Officers serving in India	3,686	..	46	
Sterling Family Pension Funds—				
Indian Civil Services Family Pension Fund	..	..	47	
Superior Services (India) Family Pension Fund	..	..	48	
Indian Military Service Family Pension Fund	..	..	49	
Indian Military Widows' and Orphans' Fund	..	..	50	
Recoverable War Expenditure	..	..	51	
Purchases in India on behalf of His Majesty's Government, Dominions and other Foreign Governments	..	..	52	
Miscellaneous—				
Civil	26,267	..	53	
Defence Services	44,041	..	54	
Total—II. Items adjustable England	179,284	37,660		
Total—A.—Accounts with the Secretary of State for India—Carried over	179,284	37,660		

ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1940 the commencement and close of the year—*contd.*

No. of Item.	TRANSACTIONS IN 1939-40.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1940	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
	15,499,571	22,377,453	22,377,453	15,499,596	..	15
24	266	414	..	827	..	92
25	..	4,311	4,800	..	..	547
26	9	630	583	..	..	296
27	37,918	..	..	39,759	11,883	..
28	13,420	78,043	95,570	..	..	3,150
29	..	398	414	..	..	49
30	..	5,000	6,000	..	..	..
31	952	163	..	7,695	..	18
32	41,564	..	..	35,771	31,335	..
33	21,048	..	..	14,309	17,841	..
34	26,221	..	..	26,576	..	976
35	564	..	..	498	311	..
36	5,269	..	..	5,029	1,960	..
37	..	..	..	—32	..	..
38	..	30	..	—579	..	..
39	383,607	299,805	—59,320	..	44,537	..
40	73,142	..	..	71,639	2,010	..
41	183,294	..	..	87,677	102,404	..
42	60,249	649	..	7,111	55,697	..
43	2,992	895	..	413	1,921	..
44	25,492	..	..	25,157	2,575	..
45	23,153	1	..	21,740	13,644	..
46	3,749	..	..	3,087	4,348	..
47	6,562	35,407	28,845	..	..	..
48	1,783	20,482	18,699	..	..	..
49	9,280	13,775	4,495	..	..	..
50	1,248	67,357	66,109	..	..	..
51	..	..	..	2,000,000	..	2,000,000
52	4,435,731	..	..	4,357,991	77,740	..
53	1,390,740	183,437	174,055	1,385,167	22,458	..
54	37,606,963	37,680,841	2,367	86,102	..	113,552
	44,355,236	38,391,638	242,619	8,175,857	390,664	2,118,680
	59,854,807	60,769,091	22,720,072	23,675,443	390,664	2,118,695

H. to V.—Debt, Deposits, Advances etc.

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between  
and the Balances unadjusted at

		UNADJUSTED BALANCES.		No. of item.
		1st APRIL 1939.		
		Debits.	Credits.	
		£	£	
Brought forward		179,284	37,660	
B.—Accounts with the High Commissioner for India.				
I.—Items adjustable in India—				
Revenue and Expenditure not from Revenue—				
Civil	..	..		1
Posts and Telegraphs	..	..		2
Defence Services	..	..		3
Capital Accounts outside the Revenue Account—				
Civil	..	..		4
Posts and Telegraphs	..	..		5
Defence Services	..	..		6
Net Disbursements on behalf of the Coorg Administration	..	..		7
Net Disbursements on behalf of Railways	..	..		8
Net Disbursements on behalf of Provincial Governments—				
Government of Madras	..	..		9
Government of Bombay	..	..		10
Government of Bengal	..	..		11
Government of United Provinces	..	..		12
Government of Punjab	..	..		13
Government of Bihar	..	..		14
Government of Central Provinces and Berar	..	..		15
Government of Assam	..	..		16
Government of North-West Frontier Province	..	..		17
Government of Orissa	..	..		18
Government of Sind	..	..		19
B.—Accounts with the High Commissioner for India—Carried Over		..	..	
Remittance Account between England and India—Carried Over		179,284	37,660	

England and India the Transactions during the year ended 31st March 1940 the commencement and close of the year—*contd.*

No. of Item.	TRANSACTIONS IN 1939-40.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1940.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits	Credits.
	£	£	£	£	£	£
	59,834,807	60,769,091	22,720,072	23,675,443	390,664	2,118,695
1	87,201	1,491,225	1,491,225	87,203		
2	..	70,380	70,380	..		
3	14,640	2,129,629	2,129,629	14,640		
4	..	17,505	17,505	..		
5	..	..	..	..		
6	..	7,457	7,457	..		
7	..	3,086	3,086	..		
8	..	295,804	295,804	..		
9	..	297,481	297,481	..	..	
10	..	259,390	259,390	..		
11	..	273,806	273,806	..		
12	..	283,892	283,892	..		
13	..	273,611	273,611	..		
14	..	153,066	153,066	..		
15	..	122,386	122,386	..		
16	..	70,994	70,994	..		
17	..	39,102	39,102	..		
18	..	8,226	8,226	..		
19	..	20,403	20,403	..	..	
	101,843	5,817,443	5,817,443	101,843	..	
	59,834,807	60,769,091	22,720,072	23,675,443	390,664	2,118,695

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between  
and the BALANCES unadjusted at

## UNADJUSTED BALANCES.

1st APRIL 1939.

	Debits. £	Credits.	No
Brought forward . . . . .	179,284	37,660	
<b>B.—Accounts with the High Commissioner for India—contd.</b>			
<b>I.—Items adjustable in India—contd</b>			
Remittance Miscellaneous Accounts between England and India—			
Indian Civil Service Provident Fund . . . . .			20
(General Provident Fund—			
Civil . . . . .			21
Defence Services . . . . .			22
Sundry Provident Funds—			
Civil . . . . .			23
Defence Services . . . . .			24
Vizagapatam Port . . . . .			25
Other Central Government Departments—			
Stores for Ordnance Factories . . . . .			26
Stores for Grass Farms . . . . .			27
Stores for Dairy Farms . . . . .			28
Stores for Medical Store Depots and Workshops . . . . .			29
Stores for Military Engineer Services . . . . .	2		30
Concession Passages—			
Civil . . . . .	53		31
Defence Services . . . . .			32
Passage Rebates—			
Civil . . . . .			33
Stores charged to Local Funds and Indian States . . . . .			34
Advances for the purchase of Motor Cars and recoveries of such Advances—			
Civil . . . . .			35
Defence Services . . . . .			36
Miscellaneous—			
Civil . . . . .	184		37
Defence Services . . . . .	1		38
Pay and Pensions debitable to Local Funds etc . . . . .			39
Passage Advances to Government Officers—			
Civil . . . . .			40
Publications supplied to India—			
Civil . . . . .			41
Defence Services . . . . .			42
<b>Total Miscellaneous Accounts between England and India . . . . .</b>	<b>242</b>		
<b>Total—I—Items adjustable in India . . . . .</b>	<b>242</b>		
<b>II.—Items adjustable in England—</b>			
Remittance : Miscellaneous Accounts between England and India—			
Miscellaneous—			
Civil . . . . .	25		43
Defence Services . . . . .	1		44
<b>Total—II—Items adjustable in England . . . . .</b>	<b>26</b>		
<b>Total—B.—Accounts with the High Commissioner for India . . . . .</b>	<b>268</b>		
<b>Total—Remittance Account between England and India . . . . .</b>	<b>179,552</b>	<b>37,660</b>	
<b>Total—Remittance Account in Rupees . . . . .</b>			

ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1940 the commencement and close of the year—*could*.

No of Item.	TRANSACTIONS IN 1939-40				UNADJUSTED BALANCE	
	INDIA		ENGLAND		31st MARCH 1940	
	Debits (payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£
	59,854,807	60,769,091	22,720,072	23,675,443	390,684	2,118,695
	101,843	5,817,443	5,817,443	101,843		
20	4,649	..	..	4,649		..
21	6,717	225	225	6,717		..
22	5,079	151	151	5,079	..	..
23	2,196	1,700	1,700	2,196	..	..
24	3,890	..	..	3,890	..	..
25	..	3,785	3,785	..	..	..
26	..	15,523	19,640	..	4,117	..
27	..	1,391	1,391	..	..	..
28	..	2,784	2,784	..	..	..
29	..	234	265	..	31	..
30	..	9,359	9,357	..	..	..
31	5	608	551	..	1	..
32	..	—518	—518	..	..	..
33	11,890	1	..	11,889	..	..
34	..	573	573	..	..	..
35	469	..	..	469	..	..
36	104	..	..	104	..	..
37	22,306	64,334	64,145	22,301	..	..
38	7,104	13,175	13,174	7,104	..	..
39	..	2,324	2,324	..	..	..
40	..	140	140	..	..	..
41	..	4,613	4,698	..	85	..
42	..	616	616	..	..	..
	64,409	121,018	124,999	64,398	4,234	
	166,252	5,938,461	5,942,442	166,241	4,234	
43	2,069	2,953	2,923	1,895	179	..
44	10	13	13	2	9	..
	2,079	2,966	2,946	1,897	188	..
	168,331	5,941,427	5,945,388	168,138	4,422	
	60,023,138	66,710,518	28,668,460	23,843,581	395,046	2,118,695
	80,03,08,502	88,94,73,581	38,22,06,147	31,79,14,417	..	..



**SECTION T—TRANSFER OF CASH BETWEEN ENGLAND AND INDIA.**

Cash remittances from India to England and *vice versa* of funds belonging to India are made through the Reserve Bank of India. The remittances are effected at the market rate of the day for telegraphic transfers subject to the proviso that if a large transfer has to be made in connection with the floatation or replacement of a sterling loan or analogous operation and if it is considered by Government or the Reserve Bank that it would be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the parties. These remittances are brought to account under the head "Transfer of Cash between England and India"—*vide* Account No. 112.

## No. 112.—STATEMENT of Transfer of Cash between England and India.

Amount outstanding on 1st April 1939.		Transactions in 1939-40.				Amount outstanding on 31st March 1940.	
		India.		England.			
Cr. R.	Dr. R.	Cr. R.	Dr. R.	Cr. R.	Dr. R.	Cr. R.	Dr. R.
..	..	..	33,93,08,976	31,89,75,643	—		(a) 2,03,83,333

(a) Represents the rupee equivalent of £1,525,000 refunded by the Secretary of State to the Reserve Bank of India on the 30th March 1940 against which the opposite payment in India was adjusted by the Bank on the 1st April 1940.

No. 113.—STATEMENT showing the DISTRIBUTION between <sup>Non-voted</sup> Charged and <sup>Voted</sup> Authorised of the Expenditure for the year ended

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF UNITED PROVINCES.	
	Non-voted.	Voted.	Charged.	Voted. Authorised.	Charged.	Voted Authorised.	Charged.	Voted.	Charged.	Authorised.
<b>A.—Public Debt</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Permanent Debt			..	..	25,870	..	..	..	4,00,700	..
II.—Loans from the Central Government			..	..	60,38,075	..	..	..	..	..
<b>F.—Deposits and Advances</b>										
Part I—Deposits bearing interest—										
(A) Reserve Funds—										
Depreciation Reserve Fund—Railways		(a) 5,54,78,892				..			..	
Part II—Deposits not bearing interest—										
(A) Sinking Funds—										
Sinking Fund Investment Account	..		..	..	..	..	..	..	26,40,254	..
(B) Reserve Funds—										
Famine Relief Fund					..	..			1,80,000	..
Provincial Road Fund					9,18,629	..	..			
Depreciation Reserve Fund—Government Provinces			..	..	..	..	..	9,892	..	..
(C) Other Deposit Accounts—										
Subventions from Central Road Fund.	..				..	..	..		5,45,718	..
Part III—Advances not bearing interest—										
Advances Repayable		28,41,331		9,94,258		4,24,671	..	10,40,870	..	26,05,323
Permanent Advances	..		..	..	..	..	..	..	..	..
Coinage Accounts	..	34,84,805			..	..	..	..	..	..
<b>G.—Loans and Advances by the Central Government.</b>										
Advances to Crown Representative		5,05,654	..	..	..	..	..	..	..	..
Loans to Local Funds, etc.		57,71,064	..	..		..	..	..	..	..
Loans to Government servants	..	41,671	..	..	..	..	..	..	..	..
<b>H.—Loans and Advances by Provincial Governments.</b>										
Loans to Municipalities, Port Funds etc.		..	..	1,00,08,128	..	9,70,628	5,377	54,00,023	..	23,27,194
Loans to Government servants	..	..	..	55,540	..	94,602	..	2,07,891	..	1,00,000
<b>Total</b>	<b>5,05,654</b>	<b>7,71,18,323</b>	<b>..</b>	<b>1,14,26,746</b>	<b>71,73,604</b>	<b>14,90,101</b>	<b>5,377</b>	<b>60,94,688</b>	<b>26,05,623</b>	<b>46,07,127</b>

(a) Differs from the corresponding amount shown in Account No. 25 by Rs. 1,80,109 which is made up of a credit of Rs. 1,88,640, recouped to the Fund on the cancellation of stocks of the South Bihar Railway and a debit of Rs. 8,531 which was not subject to the vote of the Assembly.

of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS under Debt etc. head  
31st March 1940.

[illegible]

N. t. &amp; V. — Debt, Deposits, Advances etc.

No. 114.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the year ended 31st March 1940.

	Balance, 1st April 1939	Balance, 31st March 1940.
	R	R
<b>Central Government.</b>		
<i>India</i>		
<i>Cash in District Treasuries</i>		
India General . . . . .	9,72,206	9,32,158
Baluchistan . . . . .	1,76,548	1,74,653
Coorg . . . . .	1,32,758	1,13,610
Bombay . . . . .	6,58,842	81,790
Bihar . . . . .	7,47,400	82,350
Central Provinces and Berar . . . . .	6,33,000	2,64,400
Assam . . . . .	1,37,486	3,63,033
North West Frontier Province . . . . .	67,200	86,539
Orissa . . . . .	— 1,42,300	—29,600
Total Cash in District Treasuries . . . . .	33,83,140	20,68,933
Cash in Reserve Bank and its Branches . . . . .	12,03,31,808	15,66,48,542
Total India . . . . .	12,37,14,948	15,87,17,475
<i>England.</i>		
	£	£
Secretary of State . . . . .	490,412	542,157
High Commissioner . . . . .	83,973	19,439
Total England . . . . .	574,415	561,596
Total England converted into Rs. at £1 Rs. 13½ . . . . .	76,58,868	74,87,943
Total Central Government . . . . .	13,13,73,816	16,62,05,418
<b>Provincial Governments.</b>		
<b>GOVERNMENT OF MADRAS—</b>		
Cash in District Treasuries . . . . .	42,89,816	52,51,663
Cash in Reserve Bank and its Branches . . . . .	33,70,883	81,96,798
Total Government of Madras . . . . .	76,60,699	1,34,48,461
<b>GOVERNMENT OF BOMBAY—</b>		
Cash in District Treasuries . . . . .	28,33,455	19,11,045
Cash in Reserve Bank and its Branches . . . . .	49,44,958	50,05,307
Total Government of Bombay . . . . .	77,78,413	69,16,352
<b>GOVERNMENT OF BENGAL—</b>		
Cash in District Treasuries . . . . .	26,17,653	39,21,408
Cash in Reserve Bank and its Branches . . . . .	64,83,443	1,77,45,589
Total Government of Bengal . . . . .	91,01,096	2,16,66,997
<b>GOVERNMENT OF UNITED PROVINCES—</b>		
Cash in District Treasuries . . . . .	20,10,959	15,31,420
Cash in Reserve Bank and its Branches . . . . .	50,84,225	1,24,22,039
Total Government of United Provinces . . . . .	70,95,184	1,39,53,459

**No. 114.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the year ended 31st March 1940—*concluded***

	Balance, 1st April 1939	Balance, 31st March 1940.
		R.
<b>GOVERNMENT OF PUNJAB—</b>		
Cash in District Treasuries . . . . .	11,45,877	12,35,456
Cash in Reserve Bank and its Branches . . . . .	89,19,283	46,22,932
Total Government of Punjab . . . . .	1,00,65,160	57,58,388
<b>GOVERNMENT OF BIHAR —</b>		
Cash in District Treasuries . . . . .	9,95,667	6,73,682
Cash in Reserve Bank and its Branches . . . . .	56,17,875	68,41,343
Total Government of Bihar . . . . .	66,13,542	75,14,925
<b>GOVERNMENT OF CENTRAL PROVINCES AND BERAR—</b>		
Cash in District Treasuries . . . . .	10,91,886	8,66,719
Cash in Reserve Bank and its Branches . . . . .	32,09,312	72,30,630
Total Government of Central Provinces and Berar . . . . .	43,01,198	80,97,349
<b>GOVERNMENT OF ASSAM</b>		
Cash in District Treasuries . . . . .	11,26,335	10,68,381
Cash in Reserve Bank and its Branches . . . . .	15,97,871	35,70,545
Total Government of Assam . . . . .	27,24,206	46,38,926
<b>GOVERNMENT OF NORTH WEST FRONTIER PROVINCE—</b>		
Cash in District Treasuries . . . . .	2,11,701	2,42,226
Cash in Reserve Bank and its Branches . . . . .	17,99,707	16,51,681
Total Government of North-West Frontier Province . . . . .	20,11,408	18,93,907
<b>GOVERNMENT OF ORISSA—</b>		
Cash in District Treasuries . . . . .	2,99,737	3,19,016
Cash in Reserve Bank and its Branches . . . . .	23,72,039	12,71,409
Total Government of Orissa . . . . .	26,71,776	15,90,425
<b>GOVERNMENT OF SIND—</b>		
Cash in District Treasuries . . . . .	1,86,643	2,92,040
Cash in Reserve Bank and its Branches . . . . .	28,20,442	25,05,813
Total Government of Sind . . . . .	30,07,085	27,97,853

(a) Differs from last year's closing balance by reason of correction since made

NEW DELHI ;  
The 24th October 1940. }

A. C. BADENOCH,  
Auditor General of India.



